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GENERAL HEADINGS.

Cases Reported this Week.

Current Topics.

Solicitors in the New Ministry.

IT WILL be seen from the announcements made in the Press that Major J. W. HILLS and Sir WILLIAM JOYNSON-HICKS have received Ministerial appointments, the former as Financial Secretary to the Treasury, and the latter as Parliamentary Secretary to the Overseas Trade Department. Major HILLS was admitted a solicitor in 1897 and was formerly a Member of the firm of HILL, GODFREY & HALSEY, but has, we believe, retired from practice. Sir WILLIAM JOYNSON-HICKS was admitted in 1888, and, as is well-known, has extensive business in addition to his legal interests. Both have been active members of the last and previous Parliaments.

Peers and the General Election.

IT MAY BE interesting to point out why members of the House of Lords are now, in opposition to the old practice, interfering in the candidature for the other House. At the commencement of the 1910 Session, the House of Commons expressly omitted from its list of Standing Orders the time-honoured resolution declaring it a breach of the privileges of the House for peers to interfere in Parliamentary elections. This was done because the General Election then expected was to decide the issue of the Peers' veto. Since the Parliament Act, 1911, took away that veto, the old Standing Order has not been revived. The reason for this action has been a feeling on the part of all members in the House of Commons that when the powers of the House of Lords have been curtailed and are threatened with further modification—hanging over it like the Sword of Damocles—it would not be equitable or sportsmanlike to insist on the old exclusion of the Peers from taking part in the fray. This principle obviously covers the case of Lord Chancellors and ex-Lord Chancellors, who always have been partizans in Parliament; but there may be some doubt whether it should apply to Lords of Appeal in Ordinary and Peers who hold high judicial office of a permanent character.

The Rutherford Case.

THE CASE of *Rutherford* v. *Rutherford* (reported elsewhere), turned on questions of fact, and produced an interesting statement by Lord BIRKENHEAD of the necessity of maintaining a strict standard of evidence. As to this we do not propose to make any comment. Rules of evidence, no doubt, there must be, but when these exclude matter which would influence a reasonable man in arriving at a decision on the point in issue, then the rules are at fault. The Courts, in that case, act according to the rules of a game, and not with the primary object of arriving at the truth. The matter of chief interest in *Rutherford* v. *Rutherford* was the application of the law of divorce when the petitioner, Mrs. RUTHERFORD, was, in the words of Lord BIRKENHEAD, "tied for life to a dangerous, violent and homicidal lunatic," against whom cruelty, but not adultery, had been proved. This not being sufficient for divorce at the suit of the wife, the House of Lords affirmed the judgment of the Court of Appeal (1922, P. 144; 66 SOL. J. 283), rescinding the decree *nisi* granted by BRANSON, J., on the footing of adultery having been proved. The effect of the decision will, no doubt, be to emphasize the necessity of giving effect to the Majority Report of the Divorce Commission of 1912, of which the late Lord GORELL was chairman, and of forcing upon the attention of the new House of Commons proposals similar to those embodied in Lord BUCKMASTER'S Bill of 1920. The grounds for divorce recommended by the Commission included wilful desertion for three years and upwards; cruelty; incurable insanity after five years' confinement; and imprisonment under commuted death sentence; and all these were included in Lord BUCKMASTER'S Bill. We have already referred (*ante*, p. 2) to Lord BUCKMASTER'S recent letter to *The Times* in which he made his own judicial experiences in the Divorce Court the ground for emphasizing the pressing need for legislative change. Arguments based on the indissolubility of marriage are, of course, not relevant. That reasoning, if it ever had validity, was finally overridden for English law in 1857. It is solely a question of fixing the reasonable grounds for divorce.

The Granting of Bail.

IN A LETTER which we print elsewhere, Mr. E. S. P. HAYNES calls attention to omissions in our article last week on Prison Reform. That article, of course, was not meant to be exhaustive, and in fact, we were trying to keep the scales even between the valuable impetus to reform given by Messrs. HOBHOUSE and FENNER BROCKWAY'S book, and the actual ameliorations of prison conditions which are being effected by the Prison Commissioners. Mr. HAYNES refers to the treatment of unconvicted prisoners who cannot get bail, and of convicted prisoners who want to appeal. The former point includes detention on remand, and on this the authors of "English Prisons To-day" and the Commissioners appear to be in agreement. The Commissioners in their last report, to which we referred last week, after giving the number of persons received on remand in 1920-21, but who, after production in Court, were not again received into prison, as 10,300 and in last year 9,094, continued :—

> "Most governors report that bail was freely allowed in suitable cases by the courts which committed to their prisons. Nevertheless, while not disputing that in a large number of cases remands are necessary, the Commissioners still think there is reason to regret that the stigma of committal to prison should be imposed in so many cases. Until remand homes, unconnected with prisons, can be provided, this consideration will remain a weighty one."

The Treatment of Prisoners on Remand.

THE OBSERVATIONS in "English Prisons To-day" on the above subject will be found at pp. 305 *et seq.* It is pointed out that refusal of bail is a judicial question, but that a very large percentage of those who are sent to prison on remand are afterwards either discharged as not guilty, or are fined, placed on probation, or given some minor sentence which does not bring them back to prison. As to the time spent by unconvicted prisoners in prison, it appears that there are no recent statistics available, but in 1913, of the unconvicted prisoners afterwards acquitted, no less than 382 spent four weeks or more in prison, and no less than 165 eight weeks or more. It is also stated—we are not sure on what year's figures—that only one accused person in five is granted bail, yet of those who are granted it, only one in 1,000 absconds. But, apart from the suggestion that bail is far too often refused—this, as the authors state, is a judicial question, and it is one which High Court Judges, no doubt, continually have before them, and as to which the Lord Chancellor and the Home Office should keep police magistrates and justices just as continually informed—there is the question of the treatment of prisoners while detained under remand. Into the particulars of this we have not space to go, but Messrs. HOBHOUSE and FENNER BROCKWAY, while enumerating the privileges which unconvicted prisoners may enjoy, refer to the separate confinement which they have to endure, and state that the conditions of confinement necessarily prevent prisoners on remand from preparing their cases with the thoroughness and detail possible to a person on bail. But the worst feature, they say, of the practice of sending unconvicted persons to prison is the effect upon the young. There is a Statutory Rule that unconvicted prisoners shall be kept apart from convicted prisoners, and shall be kept out of their view, but Messrs. HOBHOUSE and FENNER BROCKWAY say that it is practically impossible to carry out this instruction in any English prison. They also criticize the severity with which prisoners are treated who have appeals pending to the Court of Criminal Appeal, but as to this we must refer to p. 312 of their book.

Rent Restriction and Notice to Quit.

THE APPEAL of *Kerr* v. *Bryde* (*Morning Post*, 4th Nov.) seems to have escaped the attention in the Press it deserves, but it should be noted by practitioners since it declares the Scots and the English rule as to notice under the Rent Restriction Acts to be the same; hitherto the Scots courts had differed from the English practice requiring a notice to quit to be given by the landlord, in the case of a periodic tenancy, before he can serve the statutory notice of increase of rent. The Court of Session, in this case, accepted by a majority the rule laid down by the English Court of Appeal, thereby dissenting from previous judgments of their own court; and now this rule has been affirmed for both England and Scotland by the House of Lords. The English decision is *Newell* v. *Crayford Cottage Society, Ltd.* (1922, 1 K.B. 656; 66 SOL. J. 472). Of course, it must be remembered that this necessity for a notice to quit as a condition precedent only arises where the tenancy is periodic; it does not arise when the term is a fixed one (say three years) and has expired without the tenant being allowed to hold over as a tenant from year to year. Nor does it apply where a "statutory tenancy" has already been created by notice to quit or expiry of term, as the case may be, and the tenant remains on at an increased rent; in such a case the landlord is entitled to increase the rent again and again, within the permitted limits, without serving a notice to quit: *Shuter* v. *Hersh* (1922, 1 K.B. 438; 66 SOL. J. 158). This was made clear by Lord Justice SCRUTTON in a lucid judgment delivered in the case just named. We fear, however, that landlords in general have very often not given a notice to quit in the case of periodic tenancies, relying merely on the statutory notice to increase rent, with the unfortunate result that tenants can recover the excess under s. 1 of the statute. Judge CLUER has on more than one occasion drawn public attention to the gross amount of hardship landlords in his county court have been compelled to suffer. It is generally hoped that the amending Bill foreshadowed in the interim report of the Rent Restrictions Committee, noted recently in these columns, will not omit to provide some remedy for this obvious and unintended injustice due to difficulties in interpretation of a cumbrous statute, which until quite recently all but baffled judges and lawyers, not to speak of landlords and their lay agents.

Name Clauses in Wills.

IT IS WELL KNOWN that "name and arms" clauses by no means always carry out the intentions of testators, and perhaps there is no great reason why they should. Names are a matter for the living and not the dead. Thus, a name and arms clause attached to an estate tail can usually be defeated by barring the entail. In *re Crewe; Fynderne* v. *Senior* (*Times*, 7th inst.), a new case arose. A testator by a clause of this nature directed that any person taking any estate thereinbefore limited should "bear or assume" a certain surname in lieu of any other surname, and he declared that if such person should not bear the name, or should not assume it within six months after becoming entitled in possession to any such estate, then the estate and interests thereinbefore limited in favour of such person should be void and the premises devised should devolve as if such person were dead. The beneficiary assumed the name by deed poll within the prescribed period. Her husband, however, was unwilling to assume it also. Consequently, as it was inconvenient to her to retain it, she desired to resume her husband's name and to know whether she could do so without forfeiting her interest under the will. ROMER, J., held that she had complied with the condition, since in the event of anyone in the future seeking to claim that a forfeiture had been incurred, it would be necessary to prove that the lady had neither borne the name at the time of taking the interest in the property nor assumed the name within six months of taking that interest. In *Re Farrer and Champion* (1887, W.N. 202), STIRLING, J., had treated a similar clause as a condition subsequent which had been complied with. That case was referred to, and it was held that in the present case no forfeiture had been incurred. If we refer to precedents such as those in Key & Elphinstone's Precedents in Conveyancing (10th ed., vol. 2, p. 734), or Davidson's Precedents (3rd. ed., vol. 4, p. 394), we shall find in the forms of clauses such as these a proviso for forfeiture in the event of discontinuance of the use of the prescribed surname; and in Vaizey on Settlements, it is stated at p. 1277 that "Discontinuance of the use of the prescribed name and arms has also to be provided for." No such proviso was to be found in the present case, with the result that a mere formal assumption of the prescribed name without its permanent retention became, in effect, a sufficient compliance with the direction contained in the clause.

Linoleum as Furniture.

IN VIEW of the division of opinion of the two judges who composed the Divisional Court in *Wilkes and Jones* v. *Goodwin* (*Times*, 3rd inst.), no binding decision has been given by that court on the important question therein raised on appeal from a County Court Judge. A well-known proviso to s. 12 (2) of the Rent Restriction Act, 1920, runs: "This Act shall not, save as otherwise expressly provided, apply to a dwelling-house *bonâ fide* let at a rent which includes payments in respect of board, attendance, and use of furniture." This proviso has been notoriously used by tenants for the purpose, in practice, of evading the restrictions of the Act as between themselves and sub-tenants, by sub-letting a part of their house with a trivial quantity of so-called "furniture"—usually blinds, fittings, linoleum, and door mats. A difficulty has arisen in saying what is "furniture"—whether the quantity may be so little as to make the letting merely a colourable, not a *bonâ fide*, letting of furnished premises. In the present case the rent included some linoleum. The County Court Judge, very reluctantly, felt bound by *Nye* v. *Davis* (1922, 2 K.B. 56)—though it is not clear how that case applies—to disregard altogether the *quantum* of furniture, and therefore, since linoleum was at least *some* furniture, to hold that the premises were outside the Act. On appeal, AVORY and SALTER, JJ., differed; the former refused to treat the letting as a *bonâ fide* letting of furnished premises, and held that the County Court Judge—whose decision is final on any question of pure fact—had misdirected himself in law as to the meaning of *Nye* v. *Davis*. Mr. Justice SALTER did not see his way thus to overrule the County Court Judge, and so the latter's decision binds those particular parties—but in view of the judicial division of opinion above—is obviously not binding on anyone else. It is to be hoped that a more conclusive decision on this all-important point will be given by some competent court at an early date.

Divided Divisional Courts.

IN CONNECTION with the above case we must point out once more the extreme undesirability of constituting a Divisional Court with two judges only. The point has frequently arisen in the last twenty years, and we have steadily recommended that the older practice shall be followed of always having three judges or an odd number, in this important court. Otherwise the sort of thing which has happened in *Wilkes* v. *Goodwin* (*supra*), is bound to happen again and again; the two judges will differ, and no decision will be given on the appeal. Formerly a still more undesirable practice existed: the junior judge used to withdraw his opinion in favour of the senior, which gave a nominal, not a real, decision of the court. We thought that the mischievous old practice had been largely abandoned, but apparently it is being revived again. We cannot regard this failure to give a decision as between the parties who pay fees and incur costs in order to get a High Court judgment on their appeal as other than an omission of the courts to take all the steps to do justice as between party and party. If other means of finding judges fails, why should not resort be made to the voluntary—we are sure, willing—services of the legion of ex-Chancellors who are going about the country delivering political speeches.

A Point of Natural History.

A VALUED correspondent, much more learned in natural history, and for that matter, in law, than we are, suggests that, in printing last week (*ante*, p. 69) Mr. WENHAM's letter to *The Times* on the Gray's Inn ravens, we have perpetuated a mistake as to the mode of progression of that poetic bird. Mr. WENHAM says he saw it "stepping." No, objects our correspondent, a raven cannot step. It is the largest bird that hops. If the Gray's Inn bird steps he is a crow or a rook. We are afraid the matter is beyond us, and we must leave Gray's Inn to certify what the bird actually does, and then it can be adjourned for further consideration as to what sort of a bird it really is. At the same time, the raven is not exactly a bird of happy omen, otherwise POE would not have made such depressing use of him. And was it not MACAULAY who said of some statesman that he was the raven of the House of Commons, always croaking defeat in the midst of triumphs?

Income Tax on Salaries.

ONE of the principal changes made by the Finance Act of the present year is that which removes salaries and wages from Schedule D to Schedule E. This is in accordance with the recommendation of the Report of the Income Tax Commission, 1920, but the immediate reason for the change being made this year was the disturbing influence of the decision of the House of Lords in *Great Western Railway Co.* v. *Bater* (1922, 2 A.C. 1).

That case arose out of an assessment made prior to the consolidation of the Income Tax Acts effected by the Act of 1918, and it is based on the construction of the earlier statutes, but we can simplify the discussion of the matter by referring only to this last Act. The position, then, has been that the tax in respect of any employment not contained in Schedule E has fallen within Case II of Schedule D, and under the rule specially applicable to this case, it extends to all profits and earnings of whatever value arising from employment, and is computed on a three years' average. Of the rules applicable to Case I (profits from trade) and Case II (which also includes professions), it is only necessary to notice rule 2, which provides for the quarterly assessment and charge of weekly wage-earners. This, as we shall see, is now made applicable to Schedule E.

Such being the general position as to income from employment, special provision is made by Schedule E for assessing the tax "in respect of every public office or employment of profit," and accordingly incomes in respect of such offices have been assessable under this schedule and not under Schedule D. Under Schedule E the three years' average is not admitted, and the tax is charged on a fixed salary for the year of assessment (rule 1), but perquisites are charged either on the amount for the preceding year, or on a three years' average (rule 8). The public offices falling within the schedule are more particularly enumerated in rule 6, and they include "(*h*) offices or employments of profit under any company or society, whether corporate or not corporate." The above provisions are taken from the earlier Income Tax Acts, but the Act of 1860 introduced a special provision for railway companies (now rule 7 of the Schedule E rules) under which the tax "in respect of offices and employments of profit held under a railway company" were charged by the special commissioners and assessed on the company and deducted by the company from the emoluments of the office or employment. Apart from the context this rule would extend to all employment under a railway company, but it is governed by the general scope of the schedule, and is confined to employment of a public nature: *A.-G.* v. *Lancashire and Yorkshire Railway Co.* (2 H. & C. 792); *Great Western Railway Co.* v. *Bater* (*supra*). And it was held in the latter case that a clerk employed by the company at an annual salary did not hold an office or employment of a public nature. What employments under a railway company are of a public nature remains an open question, and it will not now be necessary to determine it. The Act of 1860, as Lord SUMNER in his judgment pointed out, involves that some offices under a railway company are or may be public, and he suggested that a general or a traffic manager, a locomotive superintendent, a secretary or a whole-time solicitor, the station-masters of sundry great stations, or the managers of sundry terminal hotels, would fall within the class (1922, 2 A.C., p. 27). But it is difficult to see how these employments stand any definite test of being public offices. Lord WRENBURY was content not to attempt to define the term. He only held that the employment of the clerk in question was not of a public nature.

This decision appears to have been at variance with the practice of the Inland Revenue, not only as regards employees of railway companies, but also as regards the employees of companies generally. At any rate the Income Tax Commission in their Report (para. 470) said: "Officers of Government Departments, of municipalities, and of public companies are already assessed under Schedule E, but employees of firms and individuals have remained hitherto under Schedule D. When a firm converts its business into a limited company its officials automatically cease to be assessable under Schedule D and become liable—on a different basis—under Schedule E." This is in accordance with the Statement of the Existing Tax System handed in by Sir R. V. N. HOPKINS and printed as an Appendix to the Evidence (pp. 3, 9). He included officers and employees of limited liability companies as falling within Schedule E, and stated that the basis of assessment was the income of the year of assessment, but that the Inland Revenue offered no objection to the assessment of subordinate officers of limited liability companies on a three years' average, so as to give them the same treatment as employees of private firms.

But while the Income Tax Commission accepted as correct the practice of the Inland Revenue, it was, as a very little consideration of the statutes would have shown—quite apart from the recent House of Lords decision—obviously wrong. Of course, ordinary employees of limited companies do not hold any public office. And when the Commission recommended that all employees should be put under Schedule E, the recommendation was based on a wrong ground. It was intended to place the employees of firms and individuals on the same footing as employees of companies, but, according to the law, they were already on the same footing; that is, all alike were under Schedule D. Hence the present transfer of all salaried and wage-earning persons to Schedule E effects a much greater change—in law, if not in practice—than was contemplated by the Commission. However, the Inland Revenue, faced with the alternative of altering their practice to make it conform to the law or altering the law to make it conform to their practice, chose the latter method. *Primâ facie* it was a somewhat marked effort of the bureaucracy to influence Parliament; but a perusal of the debate on the subject (*Hansard*, 20th June, 1922, pp. 1157 *et seq.*) seems to show that the change was not objected to in principle, and, indeed, the then Chancellor of the Exchequer said that, owing to falling salaries and the abandonment of the three years' average, it would mean a loss of half a million to the Revenue. In fact, the criticisms were directed to the retrospective effect of the new provisions, and in particular to depriving railway clerks of any advantage they were entitled to under the House of Lords decision; and, moreover, attention was called to the cases of hardship which would arise where persons with rising salaries were suddenly deprived of the benefit of the average. Amendments were proposed for the purpose of removing these objections (see also the debate on Report of the Finance Bill, *Hansard*, 13th July, pp. 1479 *et seq.*), but since none of them were successful, it is needless to discuss them.

The change in the law is contained in s. 18 of the Finance Act, 1922. Sub-section (1) transfers profits arising "from any office, employment, or pension" hitherto chargeable under Schedule D to Schedule E. The words differ from "employment or vocation" used in Schedule D, but possibly this is not material, and the rules applicable to Schedule E will apply to the transferred incomes. Thus they lose the three years' average, and will be assessed on the amount for the year of assessment, that is, the assessments now being made for 1922-23 will be on the income, actual or prospective, from 5th April, 1922, to 5th April, 1923. But cases under Schedule D, Case V, and Miscellaneous Rules, rule 7 (both referring to income from abroad) are excepted. As we have stated above, the rule as to the quarterly assessment and charge of weekly wage-earners is transferred and made applicable to Schedule E: s-s. (2); and rule 7 of Schedule E, as to the taxation of railway employees at the source, is preserved, with a saving for the quarterly assessment of weekly wage-earners just referred to: s-s. (3). Para. 5 of rule 18 of the Schedule E rules is altered so as to allow of an employee being assessed either where he resides or where he is employed: s-s. (4). Under rule 5 of the Schedule E rules, an additional assessment can be made where salary is increased during the year of assessment. A further paragraph is added to this rule, providing for a repayment of tax where the actual salary falls short of the assessment: s-s. (5).

Special attention should be directed to s-s. (6) of s. 18, which purports to make the new system retrospective for the purpose of any assessment which is made or becomes final after 1st May, 1922; so that if there has been delay in completing a Schedule D salary assessment for 1921-1922, or any previous year, and the assessment is not completed until after the specified date, it will be assessed on the new system. In the House of Commons this was justified by the Government on practical grounds, and we need not say any more on the question generally. But it may be noticed that s-s. (6) does not purport to refer to all salaries, but only to employment "under any public department, or under any company, society, or body of persons or other employer mentioned in rule 6 of the Schedule E rules." But the employment mentioned in this rule is public employment, and it would seem that s-s. (6) is only retrospective as regards such employment. This looks like a slip in drafting. Sub-section (7) was introduced to avoid the necessity for assessments already entered in the Schedule D book being transferred to the Schedule E book. It was explained by Sir LESLIE SCOTT to be merely a clerical matter (*Hansard*, 20th June, p. 1195).

Mr. Charles Fuhr Jemmett, 78, of King's Bench-walk, Temple, and Sea View, Sidmouth, Devon, Barrister, left estate of gross value £38,270.

The Retrospective Effect of the Gaming Act, 1922.

To the legal historian of the future, perhaps to MACAULAY'S New Zealander when he comes to meditate on the ruins of Westminster Hall, it will probably seem very extraordinary that the Gaming Act, 1835, should have been in operation for more than fourscore years before the effect of its main provisions, s. 1 and s. 2, was found out by legal practitioners and appreciated by the Courts of the land. It was not until 1920 that the King's Bench Division decided, in *Dey* v. *Mayo* (1920, 2 K.B. 346), that s. 2 makes it possible for the loser of a bet who has given a cheque in settlement of his bet to recover the amount of the cheque, when duly honoured, from the winner or other payee. Even then, the decision was regarded as startling and revolutionary. As a matter of fact in a somewhat similar case, *Nicholls* v. *Evans* (1914, 1 K.B. 118), the point had come before the courts just once before and had been decided the other way; that case is now overruled, and in any event the gist of the statute was not understood or fully dealt with in that judgment. Practical men could hardly believe the law to be what *Dey* v. *Mayo* said it was, until the House of Lords had finally affirmed that decision in *Sutters* v. *Briggs* (1922, 1 A.C. 1). Even then its implications, *e.g.*, that a trustee in bankruptcy may be under a duty to recover betting losses of the bankrupt paid by cheque, for the benefit of his creditors, was not at first grasped. Indeed Mr. Justice ASTBURY, in a judgment which was overruled on appeal (*Scrinton's Trustee* v. *Pearse*, 1922, 2 Ch. 87; 66 SOL. J. 503), actually held that a trustee should be restrained in equity from so recovering betting losses, on the ground that such conduct is dishonourable.

The reason why such a long period of years elapsed before the effect of the Gaming Act, 1835, s. 2, was appreciated by all concerned, no doubt, is this. That section runs thus: "In case any person shall . . . make, draw, give, or execute any note, bill, or mortgage for any consideration on account of which the same is by the hereinbefore recited "Gaming Acts" declared to be void" [*i.e.*, securities given in settlement of betting or gambling losses] "and such person shall actually pay to any indorsee, holder, or assignee of such note, bill, or mortgage the amount of the money thereby secured, or any part thereof, such money so paid shall be deemed and taken to have been paid for and on account of the person to whom such note . . . was originally given upon such illegal consideration as aforesaid, and shall be deemed and taken to be a debt due and owing from such last-named person to the person who shall so have paid such money, and shall accordingly be recoverable by action at law in any of His Majesty's Courts of Record." In this very involved and obscure section, it will be seen that three ambiguities lurked. *Imprimis*, no plain person would grasp that the words "note, bill, or mortgage" include a cheque; indeed, the Legislature probably never contemplated in 1835 that a cheque would be held to be a "bill" for this or any other purpose; no doubt, Parliament had in mind the giving of definite securities, such as promissory notes, bills of sale, mortgages, by a losing better. When the point finally did occur to some astute practitioner, and was taken in court, of course, it was seen that a bill must include a "bill of exchange" as well as "bill of sale," and that therefore it embraced a cheque. *Deinde*, the words "indorsee, holder, or mortgagee" are hardly apt to suggest to anyone the payee of a cheque; indeed, until *Dey* v. *Mayo* (*supra*), most lawyers would have given an opinion, without hesitation, that they did not include such a payee. Yet the reasoning in that case and in *Sutters* v. *Briggs*, logical and unanswerable, shows that such a payee is within the meaning of the section. *Adhuc*, the words "shall be deemed and be taken to be a debt," etc., are very confusing words, and it took some time to grasp their effect—namely, that they create a statutory debt for "money had and received," one of the eight *indebitatus* common counts, in which the payee is debtor and the payer of the cheque is creditor. Here our experience of the Military Service Acts, which deemed a "conscript" to have "voluntarily enlisted," has perhaps helped to make the matter simple for the present generation of lawyers.

Naturally, when at last the effect of s. 2 was grasped and judicially decided, it created in practice a situation so revolutionary that the Legislature was at once moved to interfere. The chief mischief disclosed was the position of extraordinary difficulty in which it places trustees, executors, administrators in bankruptcy and elsewhere, who must look into all the debtor's or beneficiary's transactions by cheque to see whether or not any have been given in settlement of betting losses; in case any have been so given, apparently he must usually proceed by action to recover the moneys paid. There can be no doubt that the Legislature intended to put an end to this difficult and almost impossible situation when it enacted the Gaming Act of 1922; at the same time it did not intend to give betting cheques any improved status; they were still to be deemed given for "illegal consideration," and so not capable of being enforced by a payee or holder if they were in fact dishonoured. Now s. 1 of the Gaming Act, 1835, enacts that such cheques as are discussed above are to be deemed to be "given for illegal consideration"; it is s. 2 which gives the payer his right to recover. The Legislature, then, thought that the simplest plan of maintaining the unenforceability of the cheques, while preventing the loser, whose cheque has been honoured, from recovering, was to repeal s. 2 while allowing s. 1 to stand.

Unfortunately, as Mr. Justice MCCARDIE has just pointed out in *Bowling* v. *Camp* (*Times*, 27th October), this method of dealing with the matter has given rise to a considerable difficulty; it remains a matter of doubt whether s. 1 alone is not strong enough to enable the payer to recover from the payee, on the ground that the money has been paid for a forbidden consideration, and that the parties are not in *pari delicto*, so that the money is recoverable as "money paid for a consideration which has wholly failed," one of the eight *indebitatus* common counts (Bullen and Leake, Fifth Edition, title "Debt"). Probably this point will be decided adversely, if ever it is raised, since if it were decided that s. 1 of itself gave a right to recover, then s. 2 would be little better than surplusage. Not quite mere surplusage, however, for it provides a form of action, not of itself contained as a necessary implication in s. 1. However, the point is not likely to be taken in actual litigation, and therefore one may assume that the new Act puts an end, as from the date of its enactment (20th July, 1922), to any future right of a betting loser to recover from the winner the amounts paid by cheque.

But another issue of importance still remains, namely, the retrospective effect of the Act on betting cheques. So far as material, s. 1 of the Gaming Act, 1922, is in these words:—

> Section 2 of the Gaming Act, 1835 . . . is hereby repealed. No trustee, executor, or other person acting in a representative or fiduciary capacity shall be under any obligation to make or enforce any claim under the said section in respect of any transaction completed before the passing of this Act, or be liable for any breach of duty by reason of any failure to do so. No action for the recovery of money under the said section shall be entertained in any Court

Now, *primâ facie*, this certainly seems to suggest two results: (1) that an action to recover on a betting cheque, *not commenced by 20th July*, 1922, cannot now be commenced; but that pending actions, already commenced by writ or plaint before that date, may be prosecuted to a conclusion. The second point may be taken for granted. But the first has been negatived by Mr. Justice MCCARDIE in a very learned judgment, on the ground that a "debt" under the Act of 1835 was a vested interest, like the possession of a chattel, on the date the new Act came into force, not a mere inchoate right of action for unliquidated damages, and that, therefore, on ground of principle, such a vested interest cannot be taken away by mere implication in a statute supported by the Interpretation Act of 1889; it must be taken away by express and clear enactment.

The view taken by the learned judge he expressed clearly in the following passage, declaring the matter to be one of "vital principle":—

> "The facts of the present case fell within the first main heading which he had given, and a primary and most serious point was: Did

the Act of 1922 destroy the accrued rights to specific sums which were possessed by the plaintiff long before July 20, 1922, under the carefully worded Act which was passed in 1835? In substance this question was: Had the 1922 Act any, and, if so, what, retrospective operation? That raised a point of vital principle on the operation and effect of statute law. It was to be noted that the Act of 1922 contained no words of express retrospective effect, and it was vital to remember the long-established, authoritatively settled, and just principles of English law upon the interpretation of statutes. The basic rule was laid down in the famous maxim in Coke's Second Institute, 292:—*Nova constitutio futuris formam imponere debet non praeteritis—i.e.*, a new law ought to be prospective and not retrospective in its operation."

Without following his Lordship through a very long list of decisions enumerated and discussed in his judgment, it will be enough to say that their general effect is decidedly in favour of the view that a "vested interest" is protected in the way he suggests. But a much more difficult point arises when one asks whether a "statutory debt" can be so distinguished from a common law action for "assumpsit" as to place the form in the category of "vested" and the latter in the category of "contingent" rights. The difficulty, of course, is that in the first case there exists a right to recover a fixed and ascertained sum of money, whereas in the latter there is only a right to recover such unliquidated damages as a jury may award. This distinction does not seem to us to have been so fully considered by the learned judge as the other important points with which he dealt. The matter is obviously one on which the opinion of the Court of Appeal should be of peculiar value, since so much is to be said either way.

The New Statutes.

The Juries Act, 1922 (12 Geo. 5, c. 11).

THIS Act abolishes the system hitherto existing for the preparation of jury lists in England and Wales. That system depended on the Juries Acts, 1825, 1862 and 1870. In accordance with a precept issued on or before 20th July in each year by the Clerk of the Peace for every county or county division (except the City of London and county boroughs) the overseers of the poor had to prepare a list of all persons in their parishes qualified and liable to serve on juries, and this in due course was revised and allowed by justices. In the City of London, the list has been and will still be made out by the Secondary. In cities, boroughs and towns which are counties of themselves, the burgess roll has served as the jury list: Municipal Corporations Act, 1882, s. 186 (1). These provisions are repealed by the Juries Act, 1922, s. 8 (4), and s. 1 (1) provides that, as from the commencement of the Act (31st May, 1922), jury lists shall be prepared in accordance with the subsequent provisions of the section. These, in effect, make the Parliamentary register serve as the basis of the jury list, so that in future a separate Parliamentary register and a separate jury list will not be prepared. Thus, under s-s. (2), it is the duty of the Parliamentary registration officer, in making out the electors' lists for the Autumn register, to specify therein in the prescribed manner, which of the persons included in the lists are qualified and liable to serve as jurors, and which are qualified to serve as special jurors. "Prescribed" means prescribed by Order in Council (s. 7), and an Order in Council may provide for the distinguishing jury marks being inserted in the current electors' lists (s. 6). Accordingly, by the Juries Order, 1922 (printed in the *Gazette* of 23rd June; see 66 SOL. J., p. 716) it was provided that, the letters "J." and "S.J." should be placed after the names of persons liable to serve as jurors or special jurors respectively, and detailed provision was made for the practical administration of the new Act. By s. 1 (3) overseers, if so required by the registration officer, must furnish him with the necessary particulars to enable him to affix the jury marks.

By s. 1 (4), provision is made for any person claiming exemption to apply to the registration officer to have the mark against his name removed. This may be done within the period within which a claim to be registered as an elector may be made; but for the Autumn lists of the present year this date was specially fixed by the Juries Order as 25th October. From the decision of the registration officer there is an appeal to a court of summary jurisdiction: s-s. (5). It is important for persons claiming exemption to follow this procedure and see that the jury marks are not opposite their names, for s. 2 (1) provides that every person whose name is included as a juror or special juror shall be liable to serve as such, notwithstanding that he may have been entitled to claim exemption; in other words, the jury list is final, but this does not affect the right of any person to be excused from attendance on a jury on the ground of illness, or, if a woman, for medical reasons. Moreover, special reasons for non-attendance continually arise, and strictly, the power to allow special exemption has hitherto lain with the judge or chairman of quarter sessions, though in practice it has been exercised by the under-sheriff, or clerk of assize, or the senior associate (see Report of Committee on Jury Law and Practice, 1913, para. 120). That committee recommended that this power should be expressly conferred on the under-sheriff, and s. 3 of the present Act gives effect to the recommendation. On good reason being shown in writing, the sheriff, *i.e.*, in practice, the under-sheriff, may, notwithstanding anything in the Juries Act, 1825, or any other Act, excuse from attendance, but this is not to affect the like power of a court or judge. The same Report described the method hitherto prevailing of striking special juries (paras. 112 *et seq.*), and recommended that the "old style" of doing this should be abolished. Accordingly, it is provided by s. 5 of the present Act that a special jury shall be ballotted for and called in the order in which they are drawn from the box in the same manner as common juries. Section 8 (1) provides that the Act shall not affect the preparation of jury lists in the City of London (as to this see paras. 126 *et seq.* of the Report), nor the qualification or liability of persons to serve on juries, except that a person whose name is not included in the register of electors shall not be qualified or liable to serve, and there is also the further exception, introduced during the passage of the Bill, "that a woman who is a vowed member of a religious order living in a convent or other religious community shall not be marked as a juror and shall not, although included in the jurors book, be liable to serve on any jury."

Res Judicatæ.

Re-delivery of Pledged Bills of Lading for Realization.

(*Re David Allester, Ltd.*, 1922, 2 Ch. 211; 66 SOL. J. 486.)

Where bills of lading have been deposited with a bank by customers as security for an advance, it is convenient, when realization is desired, for this to be effected by the customers, and accordingly a practice has grown up for the bank to re-deliver the documents to the customers upon the latter undertaking to hold the proceeds in trust for the bank. When such an undertaking is given before the documents have been deposited, it would seem to be a "declaration of trust without transfer," within the definition clause, s. 4 of the Bills of Sale Act, 1878, and so to require registration as a bill of sale, or, in the case of a company, as a mortgage or charge under s. 93 (1) (*c*) of the Companies (Consolidation) Act, 1908; see *R. v. Townshend* (15 Cox C.C. 466). But where the documents have already been deposited with the bank, the pledge rights of the bank are complete. These rights arise out of the transaction under which possession has passed, and not out of any writing to which the Bills of Sale Acts apply; see *Ex parte Hubbard* (17 Q.B.D. 690, 697). And the subsequent dealing with the documents is simply a dealing with them by the bank in pursuance of their right to realise the goods as pledgee. Hence in *Re David Allester, Ltd.* (*supra*) Astbury, J., held that the letter declaring a trust of the proceeds of realization was not a bill of sale; see *North Western Bank* v. *Poynter* (1914, A.C. 823). Even if it had been within the definition of s. 4, it would apparently have been within the exception at the end of the section of "documents used in the ordinary course of business." It was contended also for the liquidator of the company which had deposited the documents and given the letter of trust, that the letter created a charge on book debts which required registration under s. 93 (1) (*c*) of the Act of 1908. But assuming that the bills of lading or proceeds of sale were book debts, for which some colour is given by *Ladenburg & Co.* v. *Goodwin Ferreira & Co.* (1912, 3 K.B. 275), the charge was created by the pledge and not by the letter, so that this contention also failed.

Sale by Trustees of Land Settled in Undivided Shares.

(*Re Hone & Parker's Contract*, 1922, 2 Ch. 424.)

The courts have had a little difficulty in applying the Settled Land Acts to the case where land is settled in undivided shares, and at the same time the trustees of the settlement have a power of sale over the entirety. In *Re Osborne & Bright's Ltd.* (1902, 1 Ch. 335), Kekewich, J., held that such a case raised a conflict between the provisions of the settlement and the provisions of the Act of 1882, so that under s. 56 (2) of that Act the trustees

could not sell without the consent of the tenant for life. Now, by s. 2 (6), where two or more persons are entitled for life as tenants in common, or as joint tenants, or for other concurrent estates or interests, they together constitute the tenant for life; and by s. 6 (2) of the Act of 1884, where two or more persons constitute "the tenant for life," the consent of only one of them is required to make a good consent for the purposes of s. 56 (2) of the Act of 1882. But in the same case Kekewich, J., held that the tenants for life, each of an undivided share, did not together constitute the tenant for life of the entirety so that the consent of one would be sufficient under s. 6 (2) of the Act of 1884. This is difficult to understand, for they appear to be entitled for concurrent estates or interests within s. 2 (6) of the Act of 1882, and so the Court of Appeal held in *Re Morris' Settled Estates* (1920, 2 Ch. 229), overruling *Re Osborne & Bright's Ltd.* (*supra*) on this point, and intimating, though it was not necessary to decide, that there was no conflict between the provisions of the settlement and the provisions of the Act of 1882, since there was really no tenant for life of that over which the trustees had a power of sale, namely, the entirety. And now, in accordance with this intimation, Astbury, J., has held in *Re Hone & Parker's Contract* (*supra*) that under such circumstances the trustees can sell without the consent of any of the tenants for life.

Peaceable Re-entry on a Statutory Tenancy.

(*Terrell* v. *Cruise & Hurley*, 1922, 1 K.B. 664, C.A.)

Three points of importance were decided by the Court of Appeal in this case. The landlord of a week-end cottage had let it to the tenants for a year certain; at its expiry they claimed to remain on as "statutory tenants" under the Rent Restriction Acts; the landlord denied their right and in their absence repossessed himself of the cottage. The tenants took proceedings for an injunction, and the landlord counter-claimed for an order for possession under s. 5 of the statute, on the ground that he wanted the cottage for a person in the employment of other tenants. The tenants recovered damaged for the ejectment, and the landlord get an order for possession on the ground in respect of which he claimed. The points raised on behalf of the landlord were: first, that the Rent Restriction Acts do not apply to "terms certain" but only to "periodic or continuing tenancies," growing interests which can be determined by notice to quit; secondly, that a landlord is entitled to make a peaceable re-entry on a cottage protected by the statute provided that he is in a position to go to the court and get an order for possession on one of the grounds permitted by the statute; and, thirdly, that the landlord's subsequent order for possession related back to the date of his original peaceable re-entry, so that there was no trespass to the tenants' possession. The Court of Appeal, affirming Mr. Justice Darling, rejected all these contentions, although they varied the judgment of the learned judge by reducing the *quantum* of damages he had awarded from £60 to £10.

Reviews.

Jurisprudence, Law Reporting, and *Arabiniana*.

ESSAYS IN THE LAW. By the Rt. Hon. Sir FREDERICK POLLOCK, Bart., LL.D., D.C.L., K.C. Macmillan & Co., Ltd. 12s. 6d. net.

This volume contains essays written by Sir Frederick Pollock during the last thirty years, and very conveniently the place of original publication is mentioned in each instance. Thus the first—"The History of Comparative Jurisprudence"—was a farewell lecture delivered at Oxford in January, 1903. Then follows "The History of the Law of Nature," which was published in the *Journal of the Society of Comparative Legislation* in 1900. From Jurisprudence we pass to Politics—"Locke's Theory of the State," with an Appendix on the Social Contract in Hobbes and Locke—and "Government by Committee in England," the latter a paper read at the International Historical Congress at Berlin in 1908. The Committee, says Sir Frederick, is found in every part of our social and political machinery: The executive of the Imperial Government is a Committee. The final Court of Appeal from all jurisdictions not in the United Kingdom is a committee. The highest administrative function of sovereignty, that of eminent domain, is exercised by Parliament on the advice of committees acting in a judicial manner. And other examples are given, including the Rule Committee. "Our Code of Civil Procedure (for we have one though we do not call it by that name) is the work of a Committee of the King's Judges." But in 1909 two practising barristers and two practising solicitors were added. And so the author passes through various Government Committees, such as the old Board of Trade and Council of Education, and the modern Committee of Imperial Defence, or to legal committees such as the Benchers of the Inns of Court and the Council of Legal Education and the Council of Law Reporting, with a distant reference, also, to the Council of the Law Society. For efficiency, no doubt, there is nothing like a committee of one, but the English method is grounded on the proverb that in a multitude of counsellors there is wisdom; not too many, however, for Sir Frederick Pollock points out that large committees tend to officialism, or may verge on anarchy. Then the famous judgment—Sir Frederick prefers "judgement"—of Fry and Bowen, L.JJ., in *Cochrane* v. *Moore* (25 Q.B.D. 57) gives us the paper on "Gifts of Chattels without delivery"—a quarter share of a race-horse it was in that case—published in the *Law Quarterly Review* in 1890; and there are other essays, including "The Transformation of Equity," which we must pass by in order to reach "English Law Reporting," which interests us most.

This was a paper read before the American Bar Association at Hot Springs, Virginia, in 1903, and Sir Frederick Pollock told his audience, from his editorial knowledge, the methods by which the "Law Reports" are produced. The record of judicial decisions is under our system of law of such great practical concern to lawyers—and the same, of course, is true for the United States and the Overseas Dominions—that the mode in which the record is preserved cannot fail to be of interest. The "Law Reports" have no monopoly, nor do they cover the whole field. It would be easy to cite cases which are of no small service in practice—take, for instance, *Re Williames* (54 L.T. 105), and *Re Bradbrook* (56 L.T. 106) on the liability of a tenant for life for repairs—which are not to be found there; and sometimes an important case is near to being lost. Of this the best example, perhaps, is the well-known judgment of Farwell, J., in *Manchester Brewery Co.* v. *Coombs* (1901, 2 Ch. 608), on covenants running with the reversion, which was reported more than a year late, and then apparently only "on special representation of its importance to conveyances." But in spite of occasional omissions the "Law Reports" under Sir Frederick Pollock's editorship have served the profession well. Like all modern reports they are unofficial; indeed, Sir Frederick doubts whether the Year Books ever were the work of official reporters; and though the reporters specially recognised in the various courts may have had facilities afforded them by the judges, this has not altered the character of their work. And Sir Frederick speaks of the wide discretion which is left to the reporters as to what cases are reportable. Some cases have many facts and little law, and the length of a judgment is not an index to its value as a precedent. "On the other hand a very brief and off-hand judgment may settle a vexed point of practice or even of law. A wide field seems to be open; but on the whole the trained perception of the reporters, assisted by the keen, but quite friendly, competition of other publications, is very seldom at fault." And Sir Frederick Pollock, with justifiable pride, concludes: "We know that we are about a work the English-speaking world cannot do without. In our modest and ministerial field of operation we are helping to maintain a national and more than national heritage, the ancient and still vital growth of the common law."

The book closes with lighter matter—*Arabiniana*, or the reported dicta of Sergeant Arabin, who was one of the Commissioners of the Central Criminal Court and Judge of the Sheriff's Court in London from 1827 till his death in 1841—"not wanting in mother wit, but very much so in the faculty of expressing himself rationally"; as when he addressed a convicted prisoner: "I have no doubt of your guilt; you go into a public-house and break bulk, and drink beer; and that's what in law is called embezzlement." And there are many other similar oddities. And so "from grave to gay" brings us to the end of a very profitable and interesting book.

Books of the Week.

Digest.—The English and Empire Digest with complete and Exhaustive Annotations. Being a complete Digest of every English case reported from early times to the present day, with additional cases from the Courts of Scotland, Ireland, the Empire of India, and the Dominions beyond the Seas, and including Complete and Exhaustive Annotations giving all the subsequent cases in which judicial opinions have been given concerning the English cases Digested. Vol. XI. Commons and Rights of Common; Compulsory Purchase of Land and Compensation; Conflict of Laws; Constitutional Law. Butterworth & Co.

Conveyancing.—Davidson's Concise Precedents in Conveyancing, with Practical Notes. 20th edition. By ARTHUR TURNOUR MURRAY, Barrister-at-Law. Sweet & Maxwell, Ltd. 42s. net.

General Average.—The Law of General Average, English and Foreign. By the late RICHARD LOWNDES, Average Adjuster. 6th edition. By EDWARD L. DE HART, M.A., LL.B. (Cantab), Barrister-at-Law, and GEORGE RUPERT RUDOLF, Member of the Association of Average Adjusters. Stevens & Sons, Ltd. 42s. net.

Practice.—The Yearly Supreme Court Practice, 1923. Being the Judicature Acts and Rules, 1873 to 1922, and other Statutes and Orders relating to the Practice of The Supreme Court. With Practical Notes by Sir WILLES CHITTY, Senior Master of the Supreme Court of Judicature, and H. C. MARKS, Barrister-at-Law, assisted by F. C. ALLAWAY, of the Chancery Division. Two vols. in one. Butterworth & Co. 50s. net.

The Times correspondent at Brussels, in a message dated 6th November, says to-day, nearly a year after the passing of the Bill giving to women holders of the diploma of Doctor of Law the right to exercise the profession of advocate, a Belgian woman appeared for the first time in court as an advocate. A hairdresser, accused of having attempted to kill his mistress, chose as his defender before the Assize Court of Brussels Mlle. Paule Lamy, a young woman advocate of twenty-seven. The entire Bar attended to see her *début*.

Correspondence.

Prison Management.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—I see no reference in your issue of to-day to the two most serious blots on the present system, to wit, the treatment of unconvicted prisoners who cannot get bail and of prisoners who want to appeal. In the one case, many of these prisoners are gravely hampered in getting up their defence and in the other, many prisoners prefer not to appeal rather than to undergo solitary confinement with only one book a week. Full details are given by Messrs. Hobhouse and Brockway.

E. S. P. Haynes.

9, New Square,
Lincoln's Inn,
4th November.

[See under "Current Topics." Ed. *S.J.*]

Description of Deponents and Petitioners.

[*To the Editor of the Solicitors' Journal and Weekly Reporter.*]

Sir,—Although my last query has not been answered, I am venturing to submit another on a different subject. Is the intelligence of those who direct the practice of the Divorce Court greater than the intelligence of those who direct the practice in the other divisions?

Order XXXVIII, r. 8, of the R.S.C. prescribes that "every affidavit shall *state* the description and true place of abode of the deponent." This is complied with by beginning the affidavit "I, A.B., of (address and occupation) make oath, &c."

By Rule 220 of the Divorce Rules "the petition shall *state* the description of the husband and the place of residence . . . of the parties . . ."

By the practice of the Registry a statement of the address and residence in the opening words of the petition, thus "The petition of Timothy Smart, of 320, Little London Street, in the City of London, Tailor," is *not* a compliance with the rule as far as the petitioner is concerned, the reason given being that the address and description are not in what the officials are pleased to call the body of the petition.

Personally, I should have thought that the body of the petition began with the words "The petition of." Assuming I am wrong in this, I still fail to see how the Registry officials can be right as regards petitions, unless the Central Office officials, and indeed the whole legal profession, are wrong as regards affidavits.

Ernest I. Watson.

Norwich,
4th November.

[There may be some subtle reason for the distinction; if so, we imagine that only a Registrar in the Divorce Division can explain it. Ed. *S.J.*]

CASES OF THE WEEK.

House of Lords.

RUTHERFORD *v* RUTHERFORD. 3rd November.

Divorce—Wife's Petition—Only One Act of Adultery Alleged—No Defence by Husband—Appeal by Intervener—No Adultery Established—Decree Rescinded—Matrimonial Causes Act, 1857 (20 & 21 Vict., c. 85), ss. 29, 30.

A petition was presented by a wife for divorce on the ground of cruelty and adultery, only one act of adultery being alleged. The husband did not defend the suit, but the alleged adultress intervened and denied misconduct. The judge held that the adultery had been proved and granted a decree nisi. The intervener appealed, but the husband who was confined in a criminal lunatic asylum did not appeal and the Court of Appeal, holding that no adultery had been committed, set aside the decree nisi. *The petitioner now appealed to the House of Lords.*

Held, by a majority of the House, that the appeal failed.

This was an appeal by Mrs. Rutherford from an order of the Court of Appeal (66 Sol. J. 283, 1922, p. 144), rescinding a *decree nisi* for divorce granted by Branson, J., in June 1921. In August, 1920, the appellant presented a petition for divorce against her husband on the ground of cruelty and adultery. Early in 1919, Colonel Rutherford shot Major Seton in a fit of jealousy and on his trial for murder was found guilty but insane and was confined in Broadmoor Criminal Lunatic Asylum. The petition was served upon him but he did not defend the suit. The alleged adultress intervened and denied misconduct, the only act of adultery alleged being on one occasion in September, 1916. Branson, J., found that both the cruelty and adultery had been proved and granted a *decree nisi*. On appeal by the intervener the Court of Appeal held that the *decree nisi* could not stand. Mrs. Rutherford now appealed to the House.

Lord Birkenhead, in moving that the appeal be dismissed, said marriage is more than a simple contract between spouses or a thing waich they can dissolve by their own acts and choice. It is a status involving other and more important interests and the statutory power of dissolving it depends in this case on the court being satisfied that adultery did in fact take place. A court not satisfied of that fact irrespective of the persons concerned in admitting or denying it ought not to pronounce a decree which can only be pronounced on the footing that adultery has occurred. Similarly, when he Court of Appeal decides that a decree of dissolution duly brought before it for review ought not to have been pronounced, its duty must be to pronounce the right decree in the whole matrimonial cause, and not merely to limit its conclusion to the issue raised between the parties who have been served with notice of appeal or have chosen to appear before it. Otherwise, the result would be that by a voluntary act of a party in regard to the conduct of legal proceedings a competent court might allow a marriage to be dissolved on the footing that adultery had occurred while declaring that no such adultery had really taken place. If this is to be the law it is for the Legislature to enact it, for courts are only interpretators of the law, and cannot so conclude. A further point of law has been raised whether by reason of s. 9 of the Judicature Act, 1861, the decision of the Court of Appeal is final, in which case the present appeal does not lie, or whether the case falls within the exception as being an appeal from a decision on a petition for dissolution of marriage. The appeal is from the order of the Court of Appeal, and that order is the decision refusing a decree on a petition for dissolution of marriage. The case therefore falls clearly within the exception so that the House has jurisdiction to deal with the case. His lordship then reviewed the evidence and said that it was such as wholly to acquit the intervener of any guilt. It was evident that the arguments which had been addressed to their lordships would result, if effect were given to them, in leaving Mrs. Rutherford bound in matrimony. It was an unfortunate circumstance that she should thus be tied for life to a dangerous, violent and homicidal lunatic after having for many years suffered both in body and in spirit from his unfaithfulness and his cruelty. He was forty-one years of age and she was forty. Their lordships need take little account of his feelings. As regarded her they were bound to note that during many more years, unless death removed him or released her, she must look forward to a loneliness which she could escape only by a violation of the moral law. To some this might appear a harsh and even an inhuman result, but such was the law of England. Their lordships could not, because of the sympathy which they must all feel for this unhappy victim of the marriage law, impeach the chastity of a woman equally innocent who also was entitled to the sympathy and shelter of the law. The true remedy lay outside any court of law; it lay beyond the scope of their lordships' faculties sitting as the Supreme Appellate Tribunal. It rested with Parliament, if and when it thought proper, to end a state of things which in a civilised community and in the name of morality imposed such an intolerable hardship upon innocent men and women. The appeal therefore failed.

Lord Dunedin, Lord Atkinson and Lord Sumner concurred.

Lord Wrenbury differed on the facts and the law. He thought the order of the trial judge ought to be restored. It seemed to him that upon an appeal by the intervener to which the husband was not a party the order *nisi* could not be varied in any way.

Lord Carson also saw no reason for differing from the trial judge, but he abstained from giving reasons for this opinion, and he certainly had no desire to detract from the acquittal which the intervener had obtained.—Counsel: *Sir J. Simon*, K.C., *Bayford*, K.C., *Cotes-Preedy* and *Bush James*; *Cartwright*, *Sharp* and *C. B. Guthrie*. Solicitors: *Withers, Bensons, Currie, Williams & Co.*; *Turner & Co.*

[Reported by S. E. Williams, Barrister-at-Law.]

Court of Appeal.

***In re* FARROW'S BANK LIMITED.** No. 1. 19th October.

Bank—Banker and Customer—Payment in of Country Cheque to Country Branch—Collection through Clearing-House—Suspension of Bank before Clearance—Rights of Customer.

A customer of a country branch of the F bank, not a clearing bank, paid in a cheque drawn on a country branch of another bank on 16th December. The cheque was sent to the F bank's London agents for collection, and credited to the customer's account. The head office of the issuing bank settled payment of the cheque with the F bank's London agents on 20th December, but the F bank had suspended payment some hours earlier on the same day.

Held, that, until final clearance, the bank held the cheque as agents for collection, and that the customer could recover the whole amount from the liquidator, and not merely a dividend in the winding up, the cheque not having been paid in time to be held by the bank on a debtor and creditor account.

Appeal from a decision of Astbury, J., on a summons taken out by the liquidator in the winding-up of Farrow's Bank Ltd., to determine whether Mr. H. J. Voyce, a customer of the bank, was entitled to recover the whole amount of a cheque for £1,493 15s. 2d. which he had paid in to the Birmingham Branch on 16th December, 1920, but which was not cleared until after the suspension of the bank, or whether he was only entitled to prove for a dividend in the winding-up.

The cheque was drawn on the West Bromwich branch of the London Joint City and Midland Bank in favour of Voyce, and was paid by him to his account at the Birmingham branch of Farrow's Bank on 16th December, 1920. It was sent to Barclays Bank in London, who were

to clearing agents of Farrow's Bank, and was received by them and sent o the Clearing House on 17th December. The cheque had been credited to Voyce's account at the Birmingham branch on 16th December. On 18th December the West Bromwich branch of the London Joint City and Midland Bank debited the cheque against the drawer's account. December 18th was a Saturday, and on Monday, 20th December, Farrow's Bank suspended payment about 8.30 a.m., and the bank and its branches were not opened on that day. At 12.30 p.m. the head office of the London Joint City and Midland Bank settled payment of the cheque with Barclays Bank, who at once credited Farrow's Bank with the amount. At 2.30 p.m. on 20th December Farrow's Bank presented their petition for winding up. In the meantime Voyce, on 17th or 18th December, had drawn against the sum which had been credited to him at the Birmingham branch on the cheque. It appeared that the pass-book supplied to Voyce stated that current accounts were accepted on the usual terms of bankers and that "proceeds of remittances are only available after receipt by the bank." The paying-in slip stated that the bank could refuse to honour cheques drawn against cheques paid in until they had been honoured. Voyce in his affidavit said that there was no arrangement between him and the bank for drawing against cheques which had not been cleared. Astbury, J., held that the bank received the cheque on 16th December as agents for collection, and not as holders, and that the money was not received in time so as to become the property of the bank on a debtor and creditor account. He therefore held that Voyce was entitled to receive the full amount of the cheque. The liquidator appealed.

The Court dismissed the appeal.

Lord STERNDALE, M.R., stated the facts, and said that what took place at the Clearing House in regard to the clearances of cheques was shown by an affidavit of a Mr. Sykes, and from that affidavit it appeared that a cheque was said to be cleared when it had passed through the Clearing House and had been paid, and a final settlement had been made between the banks. It was important to know when Farrow's Bank received the money. If they received it before the suspension, then it was part of their funds for the benefit of their creditors generally; if they received it after the suspension, then they had given up all their functions as bankers, and they had no right to receive it at all. A question had been raised whether they had received the money as holders of the cheque or as agents for its collection; the learned judge below had decided that they held it only as agents for its collection, and no appeal had been brought against that decision. It might be added that they had, following their usual custom, credited Voyce in their books on the day when the cheque was paid in, though they, by their rules, reserved the right not to allow any drawing against the cheque until it was cleared. Dealing with the matter as if Farrow's Bank had themselves been a clearing bank, it looked as if the money had not been actually received, and the relations between Farrow's Bank and Voyce had not been changed from agent and principal to debtor and creditor until the cheque had been definitely cleared, in the way indicated by Mr. Sykes. All that had been done was to enable the clerk at the West Bromwich branch of the London Joint City and Midland Bank to debit the drawer, and to deal with the matter as between that bank and Barclays Bank, and in his (his lordship's) view, payment was not made definitely until the transfer in the books of the Bank of England placed the money at the disposal of the collecting bank. That appeared to be the right view if Farrow's Bank had been a clearing bank, but it was said that, although Barclays Bank had not received the money until 20th December, Farrow's Bank, their principals, had received it earlier—namely when Barclays Bank had credited them, in their clearing sheet, with a right of recourse if the cheque were not met. If that simply meant that Farrow's Bank were entitled to draw against it, or to deal with it, that might be right, but there were not sufficient materials to enable the Court to say that the money was actually received. The appeal therefore failed.

WARRINGTON, L.J., and YOUNGER, L.J. concurred.—COUNSEL: *Topham*, K.C., and *Lionel Cohen*; *Micklem*, K.C., and *Bischoff*. SOLICITORS: *Lawrance, Webster, Messer & Nicholls*; *Sharpe, Pritchard & Co.*, for *Matthews, James & Crosskey*, Birmingham.

[Reported by H. LANGFORD LEWIS, Barrister-at-Law.]

High Court—Chancery Division.

In re **STRICT: VIVERS** *v.* **HOLMAN.** Russell, J. 13th October.

WILL—ANNUITIES—INVESTMENTS APPROPRIATED TO MEET—CHARGE ON RESIDUE—BONUS SHARES ON INVESTMENT SET ASIDE—PART OF APPROPRIATED FUND—SURPLUS PART OF APPROPRIATED FUND.

Bonus shares declared on investment set aside to form an appropriated fund belong to such appropriated fund and do not fall into residue when a testator directs the formation of an appropriated fund to answer annuities.

Such annuities are a continuing charge on the fund, and not only a charge from year to year on the income of the fund.

In re Bigge, 1907, 1 Ch. 714, and *In re* Platt, 1916, 2 Ch. 563, *distinguished.*

This was a summons asking the following questions:—(1) Whether certain bonus shares ought or ought not to be treated as included in the appropriated fund and as forming part thereof: (2) Whether certain annuities were a continuing charge on the income of the appropriated fund or only a charge from year to year on the income of each year, and whether the surplus income in any year of the appropriated fund after paying the annuities ought during the lifetime of the annuitant to be invested and accumulated as part of the appropriated fund, or ought to be dealt with as part of the testator's estate not so appropriated. The facts were as follows: The testator by his will, dated 6th July, 1905, devised and bequeathed all his residuary real and personal estate to his trustees upon trust to call in and convert the same, and he declared that the trustees should stand possessed of the same upon trust out of the income thereof, to pay to his wife during her life the annual sum of £400 for her separate use without power of anticipation, and after her death to pay such annual sum of £400 to his daughter, the defendant, E. M. Holman, during her life for her separate use without power of anticipation, and, subject to such payment, to pay to the defendant, E. M. Holman, during her life, without power of anticipation, the annual sum of £300 (such annual sum to be in addition to the before-mentioned annual sum of £400, when the latter should have become payable), and subject to such payments the testator directed the trustees to stand possessed of that trust fund and of the income thereof upon trust for his two grand-children, in equal shares, and he authorized the trustees to set apart and appropriate such investments as they should think proper to answer the two annuities, and he declared that any annual sum so provided for should cease to be a charge upon the residue of his estate and become charged solely upon the income and capital of the investments so set apart. In 1907 the testator died after his wife. In April, 1913, Sargant, J., ordered that the trustees should, pursuant to the provisions in the will, set apart and appropriate out of the testator's estate the shares and stocks specified in the first part of the schedule thereto to answer the annuities payable to E. M. Holman under the will in exoneration of the remainder of the testator's estate from such annuities. Amongst these investments were thirty shares of £50 each in J. W. Lewis Fellowes, Ltd. These shares, which, for seven years before the outbreak of war, had paid an average dividend amounting to £685 per annum, paid only £82 in 1914, and £60 in 1915, and no dividend at all again till 1919, when they paid £75. For this reason the income of the appropriated fund proved insufficient during these years to pay the annuities in full, and the deficiency had been made up by sales of capital amounting to upwards of £800. In 1920 and 1921 these shares paid dividends of £562 and £480 respectively, and the surplus income in these two years was over £600, which was invested in the purchase of War Loan Stock, leaving a sum of £200 odd still required to make up the capital to the old level. In January, 1922, the company passed a resolution that a bonus of £25 per share, free of income-tax, be paid, and the directors were authorized to satisfy such bonus by the allotment and issue to the members holding the issued ordinary shares of one ordinary share in respect of each two shares held by them respectively, credited as fully paid-up, in satisfaction of that bonus. The trustees were accordingly allotted fifteen ordinary shares.

RUSSELL, J., after stating the facts, said: With regard to the first point it is a curious one, and one on which there is no authority. The effect of the order of Sargant, J., is that the appropriated investments became charged with the two annuities, and there ceased to be a charge on the rest of the estate. The question now to be decided is whether the fifteen bonus shares, which are an accretion, belong to the appropriated fund. It appears to me that these bonus shares are a profit of the thirty shares, and, as such, rightly form part of the appropriated fund. The annuities had to suffer during the bad years experienced by the company, and now they should benefit by its prosperity. I accordingly declare that the fifteen bonus shares ought to be included in the appropriated fund. With regard to the second point, various authorities have been cited to show that the annuities were not a charge on the whole income of the appropriated fund, but were only a charge from year to year, such as *In re Bigge (supra)*, *In re Platt (supra)*, and *In re Croxon*, 1915, 2 Ch. 290. None of these cases is like the present one. They are all cases between annuitants under a will and the residue. Here the question is one between an appropriated fund and the residue of the estate. What the testator intended is quite clear. He meant to free the residue and to make the annuities a charge on the corpus and income of the appropriated fund. The fund was meant to form a complete whole which would afford security for the annuities so that the annuitant might be secured for life. There will be a declaration, therefore, that the surplus income in any year of the appropriated fund, after paying the annuities, ought, during the lifetime of the annuitant, to be invested and accumulated as part of the appropriated fund.—COUNSEL: *C. Gurdon*; *W. F. Waite*; *H. F. Greenland*; *Stafford Crossman*. SOLICITORS: *W. J. Lake & Son* for *Danger & Cartwright*, Bristol.

[Reported by L. M. MAY, Barrister-at-Law.]

High Court—King's Bench Division.

BROOKES *v.* **BROWNE.** Acton, J. 13th and 14th Obtober.

GAMING—ACTION TO RECOVER MONEY PAID BY CHEQUE—STATUTE UNDER WHICH ACTION COMMENCED, SUPERSEDED WHILE ACTION PENDING—JURISDICTION—GAMING ACT, 1835 (5 & 6 Will. 4, c. 41), s. 2; GAMING ACT, 1922 (12 & 13 Geo. 5, c. 19), s. 1.

An action was commenced for the recovery of money paid by cheque in respect of a betting transaction completed before the date of the passing of the Gaming Act, 1922. Owing to the illness of one of the plaintiffs when the case came into the list for hearing on a date prior to the passing of that Act, the hearing was postponed, the parties undertaking not to avail themselves of any new legislation which might ensue. The case was eventually heard after the passing of the Act of 1922.

Held, that, notwithstanding the undertaking of the parties, the court was precluded by s. 1 of the new Act from entertaining the action.

This action was commenced for the recovery of a sum of £129 3s. alleged to have been paid to the defendant by the plaintiffs in respect of betting transactions. The claim was made under s. 2 of the Gaming Act, 1835. The defendant admitted the claim, but counter-claimed under the same statute for the recovery of £179 17s. 3d. paid by her to the plaintiffs, by cheque, in respect of similar transactions. In March, 1922, the pleadings were closed and notice of trial was given. The case came into the list on 5th July, 1922, but the hearing was postponed owing to the illness of one of the plaintiffs. On 20th July, 1922 (prior to the hearing of the action) the Gaming Act of 1922 came into operation. By s. 1 of that statute it is provided "Section two of the Gaming Act, 1835 (which makes money paid to the indorsee, holder, or assignee of securities given for consideration arising out of certain gaming transactions recoverable from the person to whom the securities were originally given), is hereby repealed. No trustee, executor, or other person acting in a representative or fiduciary capacity shall be under any obligation to make or enforce any claim under the said section in respect of any transaction completed before the passing of this Act, or be liable for any breach of duty by reason of any failure to do so. No action for the recovery of money under the said section shall be entertained in any court." It was contended on behalf of the plaintiffs that the Act of 1922 did not affect an action under the previous statute, brought in respect of a transaction completed before 20th July, 1922, and in which the writ was issued before that date.

ACTON, J., in delivering judgment, said that there were considerations applicable to s. 1 of the Gaming Act of 1922 which did not apply to s. 4 of the Trade Disputes Act, 1906 (6 Edw. 7, c. 47), which was the material statute in the case of *Smithies* v. *National Association of Operative Plasterers* (1909), 1 K.B. 310, referred to by counsel for the plaintiffs in support of his contention. The last sentence of s. 1. the Gaming Act, 1922, was: "No action for the recovery of money under the said section shall be entertained in any court." Effect must be given to the section as a whole, and if the plaintiffs' contention were to prevail, this latter sentence would be unnecessary, and add nothing to the first sentence of the section. No interpretation of these words had been suggested which enabled the court to entertain an action under the Act of 1835, even although it had been commenced before 20th July, 1922. In his opinion it was clear that effect was intended to be given to the concluding words of the section, and the only way by which effect could be given to them was by deciding that an action such as the present action could not be entertained. The intervening sentence referring to persons acting in a representative capacity did not appear to affect the ground on which he had dealt with the interpretation of the rest of the section. In his view nothing in the pleadings and no agreement between the parties could override the legislation precluding the court from entertaining the action. The claim and counter-claim would therefore be dismissed.—COUNSEL: *R. F. Levy*; *Monier-Williams*. SOLICITORS: *A. C. Warwick*; *Peachey & Co.*

[Reported by J. L. DENISON, Barrister-at-Law.]

CASES OF LAST SITTINGS.

Court of Appeal.

HAMILTON-GELL *v* WHITE. No. 2. 27th June.

LANDLORD AND TENANT—AGRICULTURAL HOLDING—COMPENSATION—UNREASONABLE DISTURBANCE—NOTICE TO QUIT—REPEAL OF STATUTORY ENACTMENT—RIGHT ALREADY ACQUIRED—INTERPRETATION ACT, 1889 (52 & 53 Vict., c. 63), s. 38—AGRICULTURAL HOLDINGS ACT, 1908 (8 Edw. 7, c. 28), s. 11—AGRICULTURAL ACT, 1920 (10 & 11 Geo. 5, c. 76), ss. 10, 36.

In September, 1920, *the appellant, who was the tenant of a farm, was served with notice to quit, determining his tenancy on 29th September*, 1921. *On 17th November*, 1920, *he gave notice to his landlord of his intention to claim compensation for unreasonable disturbance under s.* 11 *of the Agricultural Holdings Act*, 1908. *The Agriculture Act*, 1920, *which came into operation on 1st January*, 1921, *repealed s.* 11 *of the Act of* 1908 *and substituted a new right to compensation for disturbance, but required a notice of intention to claim to be served under s.* 10, *s-s.* (7), *of the Act of* 1920. *The appellant had not served a fresh notice of intention to claim compensation in accordance with s.* 10, *s-s.* (7), *of the Act of* 1920.

Held, that the appellant, having given notice in accordance with s. 11 *of the Act of* 1908, *had acquired a right to compensation under that section, which right was preserved by virtue of s.* 38 *of the Interpretation Act*, 1889, *notwithstanding the repeal of the section.*

Appeal from Exeter County Court.

In December, 1907, certain farms in the County of Devon were let to John White on a yearly tenancy. On 29th September, 1920, the landlord gave the tenant notice to quit the firm on 29th September, 1921. On 17th November, 1920, the tenant gave notice to the landlord that he intended upon quitting his holding to claim compensation for unreasonable disturbance, under s. 11 of the Agricultural Holdings Act, 1908. On 29th November, 1921, the tenant's valuer gave notice containing particulars of the tenant's claim under the Agricultural Holdings Acts, 1908 to 1920, which included the sum of £620 18s. for one year's rent for disturbance. The matter went to arbitration, and the arbitrator stated a case for the opinion of the court which asked (1) Whether the tenant, having given notice of a claim for compensation for disturbance under the Agricultural Holdings Act, 1908, and not having given any other or alternative notice (s. 11 of the Act of 1908 dealing with that compensation having been repealed by the Act of 1920) was entitled to compensation for disturbance under the Agriculture Act, 1920? (2) If compensation could not be claimed under the Agriculture Act, 1920, whether the tenant could still claim and be awarded compensation under s. 11 of the Agricultural Holdings Act, 1908, in spite of that section having been repealed by the Agriculture Act, 1920? The Agriculture Act, 1920, repealed s. 11 of the Agricultural Holdings Act, 1908, which was the section which dealt with compensation for unreasonable disturbance. The Act of 1920, by s. 10, gave compensation to tenants for disturbance, and by s-s. (7) (*b*) of s. 10 it is provided that compensation shall not be payable under that section unless the tenant has given one month's notice before the termination of the tenancy claiming such compensation. The tenant claimed compensation under the Act of 1920, but he had not given notice of his intention to claim under that Act. All that he had done was to give notice of his intention to claim under the Act of 1908. The learned county court judge held that the repeal of s. 11 of that Act prevented the tenant from making a claim under the Act of 1908, and not having given notice under the Act of 1920 he could not now make a claim under that Act. The tenant appealed.

BANKES, L.J., said that the appeal succeeded. Section 11 of the Act of 1908 provides that where "a landlord of a holding without good and sufficient cause," and so forth, "terminates a tenancy by notice to quit . . . the tenant upon quitting the holding shall in addition to the compensation (if any) to which he may be entitled in respect of improvements and notwithstanding any agreement to the contrary be entitled to compensation." Then it goes on to provide the matters in respect of which he shall be entitled to compensation. The section then goes on with a number of provisoes to limit the right which is given to the tenant in cases where the tenant takes certain steps which the Statute says are necessary in reference to giving notice, and one step is the giving of notice, within two months after the receipt of a notice to quit, of an intention to claim compensation under the section, and a provision that the claim for compensation must be made within three months after the time at which the tenant quits the holding. In this case the arbitrator asked two questions, first, whether the tenant, having given notice of a claim for compensation for disturbance under the Act of 1908 and not having given any other or alternative notice, is entitled to compensation for disturbance under the Agriculture Act, 1920. The learned county court judge answered that question in the negative, and I agree with him. The second question was this: If compensation cannot be claimed under the Agriculture Act, 1920, can the tenant still claim to be awarded compensation under s. 11 of the Agricultural Holdings Act, 1908, in spite of that section having been repealed by the Agriculture Act, 1920. The learned county court judge answered that question also in the negative, and, with respect to him, I am unable to agree with that decision, because I think, contrary to what he thought, that the case really comes within s. 38 of the Interpretation Act of 1889. That section, among other things, says: "Where this Act or any Act passed after the commencement of this Act repeals any other enactment, then, unless the contrary intention appears"—and in my opinion it does not appear here—"the repeal shall not . . . affect any right, privilege, obligation or liability acquired, accrued or incurred under any enactment so repealed." In my opinion the tenant had acquired a right under s. 11 of the Act of 1908. I have already called attention to the language of the Act. I have called attention to the fact that the Act itself confers a right to compensation under the circumstances which obtain here upon the tenant, provided he complies with certain conditions, which he had complied with so far as it was necessary for him to comply with them at the time of the repeal of the section. In those circumstances in my opinion he had acquired, to use the language of the Act, a right, and his right was to the compensation indicated by the Act, a compensation to which he would only be entitled, of course, subject to his complying with the conditions and proving when the time came that as a matter of fact he suffered the damage in respect of which compensation was claimed; but the right was acquired to have that claim dealt with and disposed of. For these reasons I think that the appeal must be allowed, and that the second question in the case must be answered in the affirmative.

SCRUTTON and ATKIN, L.JJ., concurred. Appeal allowed.—COUNSEL: *J. A. Hawke*, K.C., and *Rayner Goddard*; *A. J. Spencer*. SOLICITORS: *Torr & Co.*, for *Roberts & Andrew*, Exeter; *Moon, Gilks & Moon*, for *Houlditch, Anstey and Thompson*.

[Reported by T. W. MORGAN, Barrister-at-Law.]

An application was made before Mr. Justice McCardie on the 2nd inst., says *The Times*, in an action which had been brought under the Fatal Accidents Act, 1846, by the widow of a man who had been killed, on behalf of herself and her three children. Counsel stated that it had been agreed that the defendant should pay £500 as damages, which sum his lordship was asked to apportion. Counsel also suggested that the sums apportioned to the children should be paid to the Public Trustee on their behalf. The learned judge directed that £250 should be paid to the widow, and awarded to the three children the sums of £50, £75, and £125 respectively. He said that these amounts were not to be paid to the Public Trustee, as his charges were much too high. The money would be paid into court to be dealt with by the learned Master, who was a most able and experienced man, and he would deal with any points which might arise.

High Court—King's Bench Division.

FRIEDSON v. GLYN-THOMAS. Sankey, J. 19th July.

REVENUE—INCOME TAX—CLERK IN HOLY ORDERS—REMOVAL TO NEW CURACY—ASSESSMENT—EXPENSES INCURRED WHOLLY IN PERFORMANCE OF DUTY—INCOME TAX ACT, 1918 (8 & 9 GEO. 5, c. 40), ALL SCHEDULES RULES, r. 2.

The expenses of the removal of a clergyman from one curacy to another are not allowable as a deduction under r. 2 of the "All Schedules Rules" to the Income Tax Act, 1918, in his assessment for purposes of income tax as they are not an expense incurred by him "wholly, exclusively and necessarily in the performance of his duty as a clergyman."

Case stated by the Income Tax Commissioners for Faversham. The respondent, who had held a curacy at Faversham, went in April, 1920, to Edmonton for the purpose of taking up a curacy there. The expenses of removal amounted to £42 and he appealed against an assessment to income tax on the ground that no allowance had been made in respect of these expenses. His contention was that they constituted an expense incurred wholly, exclusively or necessarily in the performance of his duty as a clergyman, within r. 2 of the "All Schedules Rules" to the Income Tax Act, 1918. On behalf of the Crown it was contended that the expenses of his removal did not constitute an expense in respect of which he was entitled to such an allowance. The Commissioners allowed the deduction, but stated this case, at the request of the Crown. By r. 2 of the "All Schedules Rules" to the Income Tax Act, 1918, it is provided: "In assessing the tax chargeable under any schedule upon a clergyman or minister of any religious denomination, the following deductions may be made from any profits, fees or emoluments of his profession or vocation; (A) any sums of money paid or expenses incurred by him wholly, exclusively and necessarily in the performance of his duty as a clergyman or minister."

SANKEY, J., in delivering judgment, considered (1) the case of *Lothian* v. *Macrae* (2 Tax Cas. 65), where it was held that voluntary contributions by a minister towards the stipend of his assistant minister were not allowable as a deduction; or (2) *Cook* v. *Knott* (2 Tax Cas. 246), where a solicitor who practised at Worcester and who was clerk to the Justices at Bromyard, was held not to be entitled to deduct from the emoluments of his office the cost of travelling between Worcester and Bromyard; and (3) *Granite Supply Association Ltd.* v. *Kitton* (5 Tax Cas. 168), where it was held that a company, in calculating their profits for assessment under Schedule D were, after removing their business to larger premises, not entitled to a deduction for the expenses of carting granite from the old yard to the new and of taking down and re-erecting two cranes. His lordship held that the present case was governed by the principle laid down in those cases, and that the sum of £42 was not an expense incurred by the respondent "wholly, exclusively and necessarily in the performance of his duty as a clergyman or minister," but only an expense incurred by him in the course of going to take up those duties, and was therefore not a deduction allowable under the Statute. Appeal allowed.—COUNSEL: *Sir Leslie Scott*, K.C. (Sol.-Gen.) and *R. Hills* for the Crown. The respondent was not represented. SOLICITOR: *Solicitor of Inland Revenue.*

[Reported by J. L. DENISON, Barrister-at-Law.]

New Orders, &c.

Home Office Orders.

DANGEROUS DRUGS.

REGULATIONS, DATED 2ND OCTOBER, 1922, MADE BY THE SECRETARY OF STATE UNDER SECTION 3 OF THE DANGEROUS DRUGS ACT, 1920 (10 & 11 GEO. V, c. 46), FOR CONTROLLING AND RESTRICTING THE POSSESSION, SALE AND DISTRIBUTION OF RAW OPIUM.

In pursuance of Section 3 of the Dangerous Drugs Act, 1920, I hereby make the following Regulations amending the Regulations made under that Section on the 20th May, 1921 [S. R. & O., 1921, No. 864], hereinafter referred to as the Principal Regulations:—

1. Regulation 3 of the Principal Regulations shall be amended and shall take effect as if the words "or attempt to obtain possession of" were inserted after the phrase "No person shall be in possession of."

2. The registers required to be kept in pursuance of the Principal Regulations shall be preserved for not less than two years from the date of the last entry in the register.

3. These regulations may be referred to as the Raw Opium Regulations, 1922, and the Principal Regulations may be referred to as the Raw Opium Regulations, 1921.

E. Shortt,
One of His Majesty's Principal Secretaries of State.

2nd Oct. [*Gazette*, 6th Oct.

DANGEROUS DRUGS.

REGULATIONS, DATED 2ND OCTOBER, 1922, MADE BY THE SECRETARY OF STATE UNDER SECTION 7 OF THE DANGEROUS DRUGS ACT, 1920 (10 & 11 GEO. V, c. 46), FOR CONTROLLING THE MANUFACTURE, SALE, POSSESSION AND DISTRIBUTION OF DANGEROUS DRUGS.

In pursuance of Section 7 of the Dangerous Drugs Act, 1920, I hereby make the following Regulations amending the Regulations made under that Section on the 20th May, 1921 [S.R. & O., 1921, No. 865], hereinafter referred to as the Principal Regulations:—

1. Regulation 5 of the Principal Regulations shall be amended and shall take effect as if at the end of the first paragraph were inserted the sentence "The prescription shall not be given for the use of the prescriber himself."

2. Regulation 7 of the Principal Regulations shall be amended and shall take effect as if the words "or attempt to obtain possession of" were inserted after the words "No person shall be in possession of."

3. Prescriptions, records, registers, or other documents required to be retained or kept in pursuance of the Principal Regulations or of any Order made under those Regulations shall be preserved for not less than two years from the date of the prescription or document or the last entry in the record or register, as the case may be.

4. These Regulations may be referred to as the Dangerous Drugs Regulations, 1922, and the Principal Regulations may be referred to as the Dangerous Drugs Regulations, 1921.

E. Shortt,
One of His Majesty's Principal Secretaries of State.

Home Office,
Whitehall,
2nd Oct. [*Gazette*, 6th Oct.

Board of Trade Orders.

THE GERMAN REPARATION RECOVERY No. 3 ORDER, 1922.

The Board of Trade, in pursuance of the powers conferred upon them by Section 5 of the German Reparation (Recovery) Act, 1921, and of all other powers enabling them in that behalf upon the recommendation of a Committee constituted under Section 5 of the said Act, hereby make the following Order:—

1. This Order may be cited as "The German Reparation (Recovery) No. 3 Order, 1922."

2. Any articles of the following description shall be exempt from the provisions of the said Act, that is to say, any articles in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise—

"(*a*) that such articles have been consigned from Germany to the United Kingdom to replace goods previously supplied from Germany to the United Kingdom and returned to the German supplier on the ground that they were defective or not up to sample, or not in accordance with order;

"(*b*) that no additional charge has been or will be made by the supplier in Germany for such articles;

"(*c*) that the goods returned to Germany are so returned within one month of the date of their arrival in the United Kingdom; and

"(*d*) that the said articles arrive in the United Kingdom not later than six months from the date of the arrival in the United Kingdom of the goods which they are intended to replace."

16th Oct. [*Gazette*, 20th Oct.

THE GERMAN REPARATION RECOVERY No. 4 ORDER, 1922.

1. This Order may be cited as "The German Reparation (Recovery) No. 4 Order, 1922."

2. Any articles of the following description shall be exempt from the provisions of the said Act, that is to say, any articles in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise—

"(*a*) that such articles have been consigned to a person in the United Kingdom by a person in Germany as a gift;

"(*b*) that the value of each consignment of such articles does not exceed £5; and

"(*c*) that no payment or other consideration has been or will be made or required."

16th Oct. [*Gazette*, 20th Oct.

THE GERMAN REPARATION RECOVERY NO. 5 ORDER, 1922.

1. This Order may be cited as "The German Reparation (Recovery) No. 5 Order, 1922."

2. Any article of the following description shall be exempt from the provisions of the said Act, that is to say, any article in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise—

"(*a*) that such article is consigned from Germany to the United Kingdom solely for the purpose of display in a public exhibition and is thereafter re-exported to Germany;

"(*b*) that no financial or other consideration in respect thereof passes to the consignor in Germany in whom the property in the article must remain until it is returned to Germany;"

provided that security has been given to the satisfaction of the said Commissioners that such article will be returned to Germany within a period to be determined by the said Commissioners in each case.

16th Oct. [*Gazette*, 20th Oct.

THE GERMAN REPARATION RECOVERY NO. 9 ORDER, 1921, AMENDMENT ORDER, 1922.

1. This Order may be cited as "The German Reparation (Recovery) No. 9 Order, 1921, Amendment Order, 1922."

2. The German Reparation (Recovery) No. 9 Order, 1921, is hereby amended by the substitution of the following words for paragraph 2 (*c*) of the said Order—

"(*c*) that the property in such article has never passed from the person by whom it was consigned from the United Kingdom to Germany except to a person domiciled in the United Kingdom."

16th Oct. [*Gazette*, 20th Oct.

THE GERMAN REPARATION RECOVERY NO. 12 ORDER, 1921, AMENDMENT ORDER, 1922.

1. This Order may be cited as "The German Reparation (Recovery) No. 12 Order, 1921, Amendment Order, 1922."

2. The German Reparation (Recovery) No. 12 Order, 1921, is hereby amended by the addition of the following words at the end of paragraph 2 of the said Order:—

"except to a person domiciled in the United Kingdom."

16th Oct. [*Gazette*, 20th Oct.

GERMAN REPARATION RECOVERY NO. 6 ORDER.

1. This Order may be cited as "The German Reparation Recovery No. 6 Order, 1922."

2. Any articles of the following description shall be exempt from the provisions of the said Act, that is to say, any articles in respect of which it is proved to the satisfaction of the Commissioners of Customs and Excise—

(*a*) that such articles are bona fide trade samples or patterns of no commercial value for which no payment is made; and

(*b*) that they are imported in quantities of not more than a single article of any one variety.

20th Oct. [*Gazette*, 27th Oct.

Societies.

Middle Temple.

In memory of Mr. William Frederick Hamilton, K.C., a Master of the Bench of the Middle Temple, a service was held on the afternoon of Friday, the 3rd inst., in the Temple Church. Canon Barnes, of Westminster Abbey, officiated, and the principal mourners were Mrs. Hamilton, Mrs. W. R. Hamilton, Miss E. and Miss G. Hamilton, Mr. Grahame Hamilton, and Mr. A. J. S. Hamilton. Others present included the Lord Chancellor, the Lord Chief Justice, Lord and Lady Phillimore, Lord and Lady Wrenbury, Lord Trevethin, Lord Parmoor, Lord Shaw of Dunfermline, Lord Southwark, Judge Sir Alfred Tobin, Sir Robert and Lady McCall, Sir Forrest Fulton, Sir Lynden Macassey, Sir Richard Muir, and a number of other K.C.'s, Sir Charles Gurdon, Captain Sir Arthur Clarke, representing King George's Fund for Sailors, Sir James Magill, Lady Taylor, Sir Frank Crisp, Sir Hildred Carlile, Sir Frederick Robinson, Sir Plunket Barton, Sir Matthew Wallace, Sir Edward Davidson, Sir Alfred and Lady Robbins, Mr. H. R. Beeton, Mr. De Colyar, Mr. H. Kemp, and Mr. Pascoe Williams, together with representatives of the Friends of the Poor, English Freemasons, the Royal Masonic School for Girls, the International Law Association, and the War Compensation Court.

Bristol Incorporated Law Society.

The following are extracts from the report of the Council presented to the Fifty-second Annual Meeting on 2nd October, 1922.

Legal Education.—A grant has again been received from the Law Society by the Bristol and District Board of Legal Studies, and this year it has been increased from £75 to £100. Courses of Lectures have been given as follows: Three for Final Students by Mr. A. M. Wilshere, M.A., LL.B., namely, Common Law, Torts and Equity; and three for Intermediate Students by Mr. W. W. Veale, LL.B. Lond., on the subject matter of Stephen's Commentaries. The total number of Students attending these Lectures was twenty, being one more than last year. One Student attended from Chippenham, one from Clevedon, one from Gloucester and one from Weston-super-Mare. Under the Solicitors Act, 1922, articled clerks (with certain exceptions) must during one year attend a course of legal education such as that provided by the Bristol and District Board.

The Council.—The Council regret to have to report the deaths of Mr. George Pearson, who served on the Council from 1887–1892, Mr. E. B. Boone and Mr. J. R. Lloyd.

The members of the Council retiring by rotation are Mr. W. C. H. Cross, Mr. W. J. Sloan, and Mr. H. R. Wansbrough. The Council nominate Mr. H. R. Wansbrough for re-election in exercise of their power under the fourth Article of Association.

Membership.—The Council have endeavoured to add to the number of members of this Society who are also members of the Law Society, considering that it is vital to the interests of the profession in general, that as many Solicitors as possible shall be members of the Law Society, and that the greater the number of Bristol Solicitors who are members of it, the greater their weight with that Society. In the result the Bristol membership of the Law Society has been increased from 118 last year to 135, and it is hoped that this number may be further increased.

Scale Fees.—A scale of fees on sales by auction has been arranged between the Council and the Bristol and District Branch of the Auctioneers' and Estate Agents' Institute, and particulars of this have been circulated among members. The Council wish to point out to members that in their own interests they should, unless under exceptional circumstances, charge in accordance with the scale set out in Schedule I of the Solicitors' Remuneration Act, 1881, in cases to which that scale applies.

Provincial Divorce Trials.—The Council have strongly protested against the recent arrangement under which divorce cases on the Western Circuit are to be taken at Exeter only. They have learnt that the arrangement is a tentative one under which one place only on a Circuit is selected and that Exeter appears to the Lord Chancellor to be more convenient than Bristol. They accordingly have to regret that their protest is as yet unsuccessful. The thanks of the Society are due to the local Members of Parliament, especially Mr. T. W. H. Inskip, K.C., Colonel Gibbs and Sir Wm. Howell Davies, all of whom supported the Council in their efforts.

F. E. METCALFE, *President.*
F. J. PRESS
CYRIL MEADE-KING, } *Hon. Secs.*

September, 1922.

Solicitors' Benevolent Association.

Sir Norman Hill has kindly consented to take the chair at the forthcoming Anniversary Festival of the Solicitors' Benevolent Association on 14th December at the Law Society's Hall, Chancery Lane, London.

The Law Association.

The usual monthly meeting of the Directors was held at the Law Society's Hall on Friday, the 3rd day of November, Mr. T. H. Gardiner in the chair. The other Directors present were Mr. J. E. W. Rider (Treasurer), Mr. E. B. V. Christian, Mr. F. W. Emery, Mr. C. E. Few, Mr. Percy E. Marshall, Mr. J. T. H. Molony, Mr. A. E. Pridham, Mr. Wm. Winterbotham, Mr. W. M. Woodhouse and the Secretary, Mr. E. E. Barron. A sum of £170 was voted for the relief of deserving applicants and other general business transacted.

The Union Society of London.

The Society, formed by members of the Oxford and Cambridge Union Societies (President, Mr. C. R. Hurle Hobbs), was founded in 1835, and is the oldest debating Society in the Temple. The rules are analogous to those of the Oxford and Cambridge Unions.

Subjects for debates for remainder of Michaelmas Term, 1922 :—

15th November : "That in the opinion of this House a General Election affords no reliable test of the considered opinion of the people."

22nd November : "That this House approves of the foreign policy of the French Government."

29th November : "That in the opinion of this House the intervention of the United States of America was the decisive factor of victory in the late War."

6th December : "That in the opinion of this House the hospitals should be maintained out of the rates."

13th December : "That this House is of opinion that music is the greatest of all the Arts."

20th December : "That this House approves of the Divorce Bill of Lord Buckmaster."

Gentlemen wishing to become members of the Society should apply to Graham Glover, Hon. Sec., 2, Pump Court, Temple, E.C.4. Visitors are invited to attend the Debates.

Prison Management.

(Continued from page 67.)

COPY OF CIRCULAR RELATING TO TALKING AMONG PRISONERS, AND CONVERSATIONS BETWEEN OFFICERS AND PRISONERS.

The following is a brief statement of the Commissioners' views. They agree generally with the present practice at most prisons, but the Commissioners wish to make the position equally clear to all Officers.

1.—TALKING AMONG PRISONERS.

Arising from the old abuses of the times when prisoners were herded together indiscriminately came the rule of complete separation, and the prevention of all communication. This rule checked contamination, but brought its own evils. If strictly carried out, it condemned a prisoner to almost complete silence, extending perhaps over years; and produced a mechanical life of mental dullness and passive obedience, which was not only inhuman in itself but was calculated to prevent the prisoner from earning his living, and taking part in ordinary life, after discharge. Tempered by the discretion of Prison Officers, the rule has probably seldom, or never, been enforced with absolute strictness; but the question how far it ought to be enforced has always been in doubt, and the doubt has led to a certain amount of variety in practice at different prisons.

The usual practice for years past has been not to report a prisoner for talking, but only for persisting in conversation after being told by the Officer to stop. The object has been rather to check idle gossip than to prevent the exchange of any words at all. No objection has been raised, for example, to the making of such remarks, or requests, as are necessary for the purpose of labour. The view held by the Commissioners is that conversation between prisoners *at labour*, whether in a shop or out of doors, should not be more, and need not be less, than the conversation which takes place among workpeople in the outer world in properly managed workshops. That is to say, such remarks as the work requires may pass, but there is to be no idle talking on general subjects. Out of working hours the making of a remark or two need not be forbidden. When, however, the remarks are continued and the Officer sees that a gossiping conversation is developing, he should direct the prisoners to stop, and if they refuse to do so after one or more such orders, he should report them. Reports should not be for "talking," but for "disobedience of orders by talking, after being told to stop." If there are special reasons for preventing all communication between particular prisoners, the right plan is to keep them separated.

As regards communication which goes beyond the mere exchange of one or two remarks, the Commissioners' view is that increased opportunities for this are desirable on three conditions: (1) that it is under supervision; (2) that the prisoners have something sensible to talk about; and (3) that they are adequately classified so as to avoid, as far as possible, the contamination of the younger or more ignorant by the older or more depraved. This is in accordance with the spirit and intention of Rule 77. To this end, as Officers are aware, a beginning has been made, at some Prisons, with Debating Societies for certain classes of prisoners; and the intention is to extend these, and other similar experiments under control and supervision, as experience shows the way.

The way to avoid contamination is to separate prisoners of different ages, and characters, by a proper classification. The mere enforcement of silence not only brings its own evils in its train, but is ineffective, as it can never be completely carried out.

2.—CONVERSATION BETWEEN OFFICERS AND PRISONERS.

Officers are aware that what is called familiar conversation with prisoners is forbidden. The authority on the subject is Statutory Rule 114 (1) and (2), which runs as follows :—

"114. (1) An Officer shall not allow any familiarity on the part of a prisoner towards himself or any other Officer or servant of the Prison; nor shall he on any account speak of his duties, or of any matters of discipline or prison arrangement, within the hearing of a prisoner.

"(2) An Officer shall not speak to a prisoner unnecessarily, nor shall he, by word, gesture, or demeanour, do anything which may tend to irritate any prisoner."

This rule forbids a conversation between Officers and prisoners on certain definite subjects, and also prohibits "familiarity" in general terms. The question is, what is meant by familiarity, and familiar conversation? The Commissioners' view is that these expressions mean idle gossip between an Officer and a prisoner. This does no good to either, but, on the contrary, does harm, and may lead the Officer into serious danger. The Officer brings himself down to a level with the prisoner, and diminishes his own self-respect, even if nothing worse happens; while at the same time he lessens the respect which the prisoner should have for him. He is lessening, rather than improving, his prospects of exercising a good influence over his prisoner; because such good influence must always depend first and foremost on respect felt by the prisoner for the Officer. "Familiar" conversation thus tends directly to defeat the object for which prisoners are committed to our charge, namely, that they may, so far as possible, be trained, educated, and established again as sound citizens of the country.

But the prohibition of "familiar" conversation does not mean that an Officer is never to speak to a prisoner, except to give an order. Example is better than precept, and it is probable that no influence on prisoners is stronger than that of seeing the daily conduct of a self-respecting Officer of upright character, who, while humane and considerate, is at the same time firm, and even in temper. But there is room for precept as well, and an Officer will never be blamed for addressing, at proper opportunities, a few kindly and sensible words of advice and help to a prisoner. What such words should be, and also how far such a conversation should go, it is not necessary to define. Every person of good sense knows what is meant, and such a point can safely be left to the judgment of sensible Officers. To such Officers the distinction between remarks of this kind and the idle talk which only leads to harm will never present any difficulty.

A. J. WALL, *Secretary.*

"White City" Sold.

The auction of the "White City," says *The Times*, was held on Tuesday, at Shepherd's Bush, by Messrs. Goddard & Smith (King-street, St. James's). The interest offered consisted of the lease for eighty-two years at a total annual rental of £5,626. The property has an area of a hundred acres, with a long frontage to Wood-lane, and entrance at Uxbridge-road. The buildings have a floor space of over 1,130,000 square feet, and a capacity of 35,000,000 of cubic feet. A large sum has been spent recently in renovating the property, and it was submitted with vacant possession, subject to lettings of certain parts, for short periods in 1923 and 1924, and of the "Machinery Hall," and some adjoining buildings for a longer term.

The first bid was £250,000, and, after seven or eight other bids, the property was declared "in the market." No further advance being made, Mr. Claud F. Goddard, the auctioneer, after consultation with Mr. O. L. Pughe Morgan, representing Messrs. Coward & Hawksley, Sons & Chance, declared the "White City" sold for £500,000, to Mr. Eustace Campbell Gray. Mr. Gray stated afterwards that he is connected with the Holborn Empire, and that the purchase is with a view to development as an exhibition at once.

Press and Charge-Sheets.

At Greenwich Police Court on the 3rd inst. the Magistrate (Mr. Disney), says *The Times*, referred to the recent order made by the Commissioner of Police as to the facilities for Press representatives to inspect charge-sheets at the courts. He said the charge-sheets were entirely under the control of the Magistrate and the police authority had no right whatever to interfere in any way with the disposal or use to which the court might put them. Neither the Press representatives nor any one other than the officials of the court had any right of access to those sheets.

With regard to the rights of the Press, they had no right to publish anything except what was given *vivâ voce* in open court, neither name, nor address, nor anything else, and they did anything else at their peril, for if it were libellous they had to suffer for it. He had the greatest confidence in the loyalty and discretion of the Press representatives who practised at that court, and was quite sure they would not abuse the privileges which had been given to them. Sometimes it was objectionable to publish an address or name, especially where very young persons were charged, as they might be prevented from getting employment, although they had committed only a first offence. There were also rare cases in which a witness or other person might be subjected to terrorism or blackmail. For these and analogous reasons, and these only, would he consent to a name being suppressed.

Law Students' Journal.

The Law Society.

PRELIMINARY EXAMINATION.

The following candidates (whose names are in alphabetical order) were successful at the Preliminary Examination held on 18th and 19th October, 1922 :—

Bailey, Harry Winstone
Barron, John Douglas
Binns, Stuart Lester
Boocock, Norman
Bosley, John Cyril
Calvert, Albert Cyril Holcombe
Chambers, John Arthur
Cuthbert, William Joseph
Dodd, Laurence Victor
Enever, William Baxter
FitzGerald, Walter
Folley, George Frederick
Guest, Ernest George
Hales, Thomas Wayman
Harrison, Anthony Roy
Haselfoot, Cyril Arthur
Hawkins, Joseph Mark
Hibbs, Walter Horace
Hocombe, Harry Christopher
Hunter, Charles
Jackson, George William Archibald
James, Arthur Thomas
Jessop, Frederick Arthur
Johnson, James William
Jones, Allan Bernard
Jourdain, John Reginald
Kennard, Harold George
Lake, Arthur Rayden
Lambert, Harry Ronald
Lewis, William Frederick
Lynde, Humphrey Malcolm
Morgan, Henry
Parry, Charles John
Perriman, Malcolm Warner
Pyle, James Newman
Richmond, Basil Edmund
Silverstone, Harry Ernest
Stevens, John Seargent
Sturton, Hubert John Phipps
Waltor, John McGowan
Webb, Alexander Harvey
Whittingham, Roland
Worthington, Thomas Hall

No. of Candidates - - 83. Passed - - - 43.

By Order of the Council,
E. R. Cook,
Secretary.

Law Society's Hall,
Chancery Lane, London, W.C.2,
3rd November, 1922.

Legal News.

Appointment.

Mr. Linton Theodore Thorp, of Lincoln's Inn, Barrister-at-Law, has been appointed to be Judge of His Majesty's Supreme Court for the Dominions of the Sublime Ottoman Porte.

General.

Mr. Francis Herbert Weatherall, of Maldon-road, Colchester, Essex, solicitor, left estate of gross value £12,899.

For the manslaughter of a Llanelly child three years of age, a draper's assistant named Solomon Cohen, aged seventeen, was sentenced at Carmarthen Assizes on the 3rd inst. to twelve months' imprisonment. Cohen was stated to have driven a motor at a reckless pace through a Llanelly street and knocked down the child, who died of his injuries. "Nowadays," said Mr. Justice Shearman, "anyone can get a licence and is allowed to drive a car. Why? It is because the car is probably insured, and the owner or occupier can get insurance money."

In the Prize Court on Tuesday, Sir Henry Duke disposed of a large number of cases in which, in the absence of appearances by claimants, goods were condemned as enemy property, and ordered to be sold, the proceeds to be transferred to the Public Trustee, as the Custodian of Enemy Property. During the proceedings, says *The Times*, the learned President made reference to the illness of Mr. R. M. Greenwood, the head of the Law Courts Branch of the Treasury Solicitor's Department, and on learning that Mr. Greenwood was on the road to recovery, he expressed his satisfaction, adding: "In view of Mr. Greenwood's great public services in connection with Prize, I was much concerned when I heard of his illness."

Court Papers.

Supreme Court of Judicature.

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Emergency Rota.	Appeal Court No. 1.	Mr. Justice Eve.	Mr. Justice Romer.
Monday Nov. 13	Mr. Garrett	Mr. More	Mr. Synge	Mr. Garrett
Tuesday 14	Synge	Jolly	Garrett	Synge
Wednesday .. 15	Hicks Beach	Garrett	Synge	Garrett
Thursday..... 16	Bloxam	Synge	Garrett	Synge
Friday 17	More	Hicks Beach	Synge	Garrett
Saturday 18	Jolly	Bloxam	Garrett	Synge

Date.	Mr. Justice Sargant.	Mr. Justice Russell.	Mr. Justice Astbury.	Mr. Justice P. O. Lawrence.
Monday Nov. 13	Mr. Hicks Beach	Mr. Bloxam	Mr. More	Mr. Jolly
Tuesday 14	Bloxam	Hicks Beach	Jolly	More
Wednesday .. 15	Hicks Beach	Bloxam	More	Jolly
Thursday 16	Bloxam	Hicks Beach	Jolly	More
Friday 17	Hicks Beach	Bloxam	More	Jolly
Saturday 18	Bloxam	Hicks Beach	Jolly	More

Winding-up Notices.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

CREDITORS MUST SEND IN THEIR CLAIMS TO THE LIQUIDATOR AS NAMED ON OR BEFORE THE DATE MENTIONED.

London Gazette.—FRIDAY, October 27.

The Spon Motor Engineering Co. Ltd. Dec. 31. J. Ellison, 55, Newhall-st., Birmingham.
Howell Bros. Ltd. Nov. 30. E. R. Collow Kerr, Post Office-bldgs., Halifax.
Multi Color Dyers Ltd. Nov. 29. T. M. Threlfall, Bank of Liverpool-chambers, Nelson.
Tominil (Mexican) Mining Co. (1910) Ltd. Dec. 2. A. E. Rigden, 54, New Broad-st.
F. C. Booth & Co. Ltd. Dec. 7. A. H. Warriner, 47, Temple-row, Birmingham.
David King, Ltd. Nov 20. H. Kirby, 840, Salisbury House, London Wall, E.C.
Ripon Public Cocoa House Co. Ltd. Dec. 8. J. F. Mountain, 77, North-st., Ripon.
H. A. Pierpoint Ltd. Dec. 9. G. M. Chantrey, 14/17 Holborn-viaduct, E.C.1.
Multicooker Inventions Ltd. Nov. 13. S. Jeffreys, 10, Coleman-st., E.C.2.

London Gazette.—TUESDAY, October 31.

Gay & Co. (Builders) Ltd. Nov. 14. Charles J. March, 23, Queen Victoria-st., E.C.4.
George Smith & Sons (Burnley) Ltd. Nov. 25. Thomas N. Halstead, Tower-chmbs., 30, Spring-gdns., Manchester.
The Conqueror Typewriter Manufacturing Co. Ltd. Nov. 28. Harry D. Leather, 10, East-parade, Leeds.

London Gazette.—FRIDAY, November 3.

T. C. Harrison Ltd. Nov. 30. A. Granville White, 14, Old Jewry Chambers, E.C.
Clamp, Boyce and Co. Ltd. Dec. 1. Mr. F. G. Schofield, 16, Clegg-st., Oldham.
The Nuneaton Brush Manufacturing Co. Ltd. Nov. 21. G. R. Clay, 10 Newdegate-st., Nuneaton.
Saunders and Partners Ltd. Nov. 29. Cuthbert D. Bromhead, 59, Bedford-st., Plymouth.
Joseph Cort Ltd. Nov. 30. Guy Waterworth, Centra Buildings, Richmond-terrace, Blackburn.
R. Gornall & Co. (Blackburn) Ltd. Nov. 30. Guy Waterworth, Central Buildings, Richmond-terrace, Blackburn.
Joseph Cort (Darwen) Ltd. Nov. 30. Guy Waterworth, Central Buildings, Richmond-terrace, Blackburn.
Isaac Hope and Sons Ltd. Nov. 30. Guy Waterworth, Central Buildings, Richmond-terrace, Blackburn.
Crossley & Croasdale Ltd. Dec. 9. Walter J. Willmoth, 53, Lune-st., Preston.
H. T. Dobson Ltd. Nov. 30. Graham H. Robinson, 65a, Chancery-lane, W.C.2.
Town Properties of West Australia (1905) Ltd. Nov. 9. G. H. Hargreaves and H. Forbes George, joint liquidators.
Stein's Oriental Stores Ltd. Nov. 30. Berthold Wolf and Spencer G. Bruff, c/o Herbert Smith, Goss, King and Gregory, 62 London Wall, E.C.2.
Overseas Merchants Association Ltd. Creditors whose claims have not been admitted are required forthwith to send to Thomas Robson and Alan Standing, 43, Castle-st., Liverpool.

Resolutions for Winding-up Voluntarily.

London Gazette.—FRIDAY, October 27.

George Watkins Ltd.
R. H. Dixon & Co. Ltd.
Burningfold Farm Ltd.
Overseas Marine Insurance Co. Ltd.
Holmes & Pearson Ltd.
Raincoats Ltd.
Mote, Miller & Robinson Ltd.
The Murukan Syndicate Ltd.
Solutal Ltd.
Rapid Manufacturers Ltd.
Worlands Wharf Ltd.
West Delta Farming and Trading Co. Ltd.
Overseas Transportation Co. Ltd.
C. B. Appleyard Ltd.
Black & White Motor Co. Ltd.
Motor Supplies Ltd.
The Kisina Syndicate Ltd.
Russell Taxi-Cab Co. Ltd.
Hansons (Poulton) Ltd.
Arcadian Manufacturing Co. Ltd.

The Grafton Manufacturing Co. Ltd.
Mann, Denness & Co. Ltd.
Odelon Ltd.
Jesse Williams Ltd.
Forbes & Matthews Factories Ltd.
Vacuum Ham Packing Co. Ltd.
Petroleum Circulators Ltd.

London Gazette.—TUESDAY, October 31.

British Legion-United Services Club (Ealing) Ltd.
Prince's Garage (Bootle) Ltd.
The North End Spinning Co. Ltd.
The Mortor Hiring Co. (Manchester) Ltd.
Warwick Press Ltd.
Regent Shears (1918) Ltd.
Wheaton & Clifford Ltd.
Isaac Hope & Sons Ltd.
Cantor & Co. Ltd.
Truro Skating Rinks Ltd.
S. Owen Ltd.
Milnes, Chappell & Co. Ltd.
Joseph Cort (Darwen) Ltd.
A. V. Newmark & Co. Ltd.
James Rogerson & Sons Ltd.
Etheridge & Cockerell Ltd.
John Thomasson & Son Ltd.
Down Hall Farm Ltd.
Astill & Prior Ltd.
Sidney Greenhill Ltd.
Paul & Barker Ltd.
R. Gornall & Co. (Blackburn) Ltd.
The Australian Meat Co. Ltd.
Branson Manufacturing Co. Ltd.
Ice Bricks Ltd.
Car and Motor Sundries Ltd.
Westwood Engineering Co. (Wigan) Ltd.
Ayala & Co. Ltd.
Joseph Cort Ltd.
The Heavy Fabric Loom Ltd.
A. Moore & Co. Ltd.

London Gazette.—FRIDAY, November 3.

Stren-Thro Foods Ltd.
J. Edwards Cabinet Works Ltd.
Sales Organisations Ltd.
Desmo Ltd.
C. Bagni & Co. Ltd.
Eastern Outfitters Ltd.
The New Upminster Brickworks Ltd.
Johnson Brothers (Paris) Ltd.
Rushen Waterworks Co. Ltd.
T. J. Gabb Ltd.
Perrin's Kentish Jams Ltd.
Grange Palace of Varieties Ltd.
Tynesdie Drum Co. Ltd.
Bernarr MacFadden Publishing Co. Ltd.
Union Film Co. Ltd.
The Scorton Brick and Tile Works Ltd.
Teneriffe Association Ltd.
John Hammond & Co. (1918) Ltd.
The Tredegar Steam Laundry Co. (1915) Ltd.
Manchester Minerals Tribute Ltd.
Boyles Ltd.
The Stronghold Cement Block Construction and Machine Co. Ltd.
P. Hill & Co. Ltd.

Bankruptcy Notices.

RECEIVING ORDERS.

London Gazette.—TUESDAY, Oct. 31.

ALEXANDER, WILLIAM T. T., Newcastle-upon-Tyne, Wholesale Fruit and Potato Merchant. Newcastle-upon-Tyne. Pet. Oct 14. Ord. Oct. 25.

ALLEN, J. G., Wandsworth. High Court. Pet. Sept. 28. Ord. Oct. 24.

ANDERSON, THOMAS S., Cromer-st., Gray's Inn-rd. High Court. Pet. Aug. 25. Ord. Oct. 27.

BARLOW, THOMAS, Wigan, Cabinet Maker. Wigan. Pet. Oct. 27. Ord. Oct. 27.

BARNSBEE, CLIFFORD, Harrogate, Draper. Harrogate. Pet. Sept. 7. Ord. Oct. 27.

BERENBAUM, ABRAHAM M., Brynmawr, Brecknock, Draper. Tredegar. Pet. Oct. 24. Ord. Oct. 24.

BINGHAM, JOHN W., Wisbech Saint Mary, Smallholder. King's Lynn. Pet. Oct. 27. Ord Oct. 27.

BRIDGES, WALTER H., Sheffield, Timber Merchant. Sheffield. Pet. Oct. 26. Ord. Oct. 26.

BRILLIANT, CHAN, Regent-st., High Court. Pet. May 2. Ord. Sept. 15.

BROWN, C. B., Hedge End, Hants. Southampton. Pet. Oct. 7. Ord. Oct. 27.

BURGESS, JOHN, Hyde, Chester, Master Painter. Ashton-under-Lyne. Pet. Oct. 26. Ord. Oct. 26.

BURNELL, SAMUEL L., Batley, Drysalter. Dewsbury. Pet. Oct. 28. Ord. Oct. 28.

CARNWATH, THE EARL OF, Clanricarde-gardens. High Court. Pet. Sept. 8. Ord. Oct. 27.

CHEWINGS, WILLIAM A., Abergwynn, Watchman. Neath. Pet. Oct. 26. Ord. Oct. 26.

CLEGG, CHARLES W., Great Grimsby, Grocer. Great Grimsby Pet. Oct. 26. Ord. Oct. 26.

CLEGG, JOHN, Heysham, Morecambe, Auctioneer. Preston. Pet. Oct. 9. Ord. Oct. 26.

COOPER, WILLIAM K., Gosport, Ironmonger. Portsmouth. Pet. Oct. 27. Ord. Oct. 27.

COSGROVE, T. E., Sunbury, Middlx. Kingston (Surrey). Pet. Sept. 23. Ord. Oct. 27.

CROSSE, REGINALD S., Taunton, Civil Servant. Taunton. Pet. Oct. 26. Ord. Oct. 26.

DAVIES, EDWARD K., Birmingham, Merchant. Birmingham. Pet. Oct. 27. Ord. Oct. 27.

DAY, HERMAN H., Batley, Drysalter. Dewsbury. Pet. Oct. 27. Ord. Oct. 27.

DERBYSHIRE, JAMES, Westhoughton, Lancs, Grocer. Bolton. Pet. Oct. 26. Ord. Oct. 26.

DIBBLE, WILSON G., Maida Vale, Musician. High Court. Pet. Oct. 26. Ord. Oct. 26.

GIRDLESTONE, PERCY J., West Timperley, Motor car, Van, etc., Repairer. Manchester. Pet. Oct. 27. Ord. Oct. 27.

GROOM, GEORGE E., Mexborough, Licensed Victualler. Sheffield. Pet. Oct. 25. Ord. Oct. 25.

HALL, JAMES W., Headless Cross, near Redditch, Cycle Dealer, Birmingham. Pet. Oct. 27. Ord. Oct. 27.

HARRIS, SIDNEY C., Great Grimsby, Painter. Great Grimsby. Pet. Oct. 27. Ord. Oct. 27.

HARWOOD, GEORGE B., Darwen, Hairdresser. Blackburn. Pet. Oct. 26. Ord. Oct. 26.

HAYWARD, JOHN, Birmingham, Painter and Decorator. Birmingham. Pet. Oct. 11. Ord. Oct. 26.

HAYWARD, ROBERT N., Porth, Glam., Baker. Pantypridd. Pet. Oct. 26. Ord. Oct. 26.

HOLLAND, HAROLD, Doncaster, Furniture Broker. Sheffield. Pet. Oct. 27. Ord. Oct. 27.

HOPKINS, IVOR E., Trealaw, Glam., Grocer's Manager. Pontypridd. Pet. Oct. 26. Ord. Oct. 26.

HUDSON, FRED, Northampton, Fish Dealer. Northampton. Pet. Oct. 6. Ord. Oct. 27.

JAMES, SAMUEL G., Wolverhampton, Iron, Steel and Mineral Merchant. Wolverhampton. Pet. Oct. 27. Ord. Oct. 27.

JONES, WILFRED J., Birmingham, Grocer. Birmingham. Pet. Oct. 26. Ord. Oct. 26.

JORDAN, GEORGE W., Askern, Yorks, Licensed Victualler. Sheffield. Pet. Oct. 25. Ord. Oct. 25.

KELSEY, WILLIAM E. D., Warwick-st. High Court. Pet. Aug. 25. Ord. Oct. 25.

KENYON, CHARLES H. B., Nevern-place, Earl's Court-rd. High Court. Pet. Oct. 27. Ord. Oct. 27.

LAWSON, BERTRAM F., Wellingborough, Confectioner's Baker. Northampton. Pet. Oct. 25. Ord. Oct. 25.

LEONARD, E., Teddington, Middlx., Steward. Kingston (Surrey). Pet. Oct. 9. Ord. Oct. 26.

LONGHORN, JAMES P., Sheffield, Painter and Decorator. Sheffield. Pet. Oct. 26. Ord. Oct. 26.

LOOKE, CUTHBERT W., Great Grimsby, Accountant's Clerk. Great Grimsby. Pet. Oct. 26. Ord. Oct. 26.

LUSHINGTON, EDWARD C. M., Ealing, Brentford. Pet. Aug. 18. Ord. Oct. 25.

MANTHORPE, ARTHUR J., Great Grimsby. Fish Hawker. Great Grimsby. Pet. Oct. 26. Ord. Oct. 26.

MARTIN, ARTHUR J., South Shields, Fish Merchant. Newcastle-upon-Tyne. Pet. Oct. 27. Ord. Oct. 27.

MARSHALL, WILLIAM, Yaxley, Hunts, Farmer. Peterborough. Pet. Oct. 28. Ord. Oct. 28.

MCNICOL, SAMUEL S., Birchin-lane. High Court. Pet. March 10. Ord. Oct. 25.

MAXFIELD, HENRY, Manchester, Beer Retailer. Manchester. Pet. Oct. 28. Ord. Oct. 28.

MOON, ALFRED, Kingston-upon-Hull, General Carrier. Kingston-upon-Hull. Pet. Oct. 26. Ord. Oct. 26.

NORTCLIFFE, ARTHUR, Parkgate, near Rotherham, Hawker. Sheffield. Pet. Oct. 26. Ord. Oct. 26.

OSBORNE, ALBERT, and EATON, HENRY W., Draycott, Derby, Lace Manufacturers. Derby. Pet. Oct. 26. Ord. Oct. 26.

PARR, VICTOR H. C. and PARR, HUBERT V., Hadley, Salop, Fruit and Potato Merchants. Shrewsbury. Pet. Oct. 28. Ord. Oct. 28.

PEAKER, JOSEPH H., Leeds, Butcher. Leeds. Pet. Oct. 27. Ord. Oct. 27.

PINI, HENRY J., Aldermanbury, Merchant. High Court. Pet. Aug. 23. Ord. Oct. 26.

PRICE, VINCENT M., West Hagley, near Stourbridge, Garage Proprietor. Stourbridge. Pet. Oct. 17. Ord. Oct. 17.

ROBINSON, FREDERICK W., South Leverton, Farmer. Lincoln. Pet. Oct. 26. Ord. Oct. 26.

ROGERS, GEORGE, Wichenford, Worcester, Farmer. Worcester. Pet. Oct. 25. Ord. Oct. 25.

ROSBOROUGH, PAUL, Stratford-place. High Court. Pet. Sept. 2. Ord. Oct. 26.

SERVANTE, CHARLES W., Stratford, Essex. High Court. Pet. April 21. Ord. Oct. 26.

SHAPIRA, ISSAK, Barandon-st., Notting Hill, Egg Candler. Pet. Oct. 27. Ord. Oct. 27.

SHAW, WALTER, the Younger, Shipley, Electrical Engineer. Bradford. Pet. Oct. 28. Ord. Oct. 28.

SHEEN, ALFRED J., Great Grimsby, Fish Merchant. Great Grimsby. Pet. Oct. 28. Ord. Oct. 28.

SHELLEY, JOHN Hilderstone, near Stone, Baker. Stafford. Pet. Oct. 26. Ord. Oct. 26.

SMITH, EDWARD, Porth, Collier. Pontypridd. Pet. Oct. 27. Ord. Oct. 27.

SMITH, GEORGE, Birmingham, Builder. Birmingham. Pet. Sept. 29. Ord. Oct. 26.

SOMMERFIELD, GEORGE H. D., Dyke, near Bourne, Lincs., Miller. Peterborough. Pet. Oct. 9. Ord. Oct. 26.

STILES, FREDERICK, Chelmsford, Fruiterer. Chelmsford. Pet. Oct. 25. Ord. Oct. 25.

THOMAS, FRANK C., Maida-vale. High Court. Pet. Sept. 29. Ord. Oct. 26.

TONKS, SIDNEY T., Pensnett, Staffs, Grocer. Stourbridge. Pet. Oct. 20. Ord. Oct. 20.

TOWNSEND, PHILIP C., Buckingham Palace-rd. High Court. Pet. Aug. 23. Ord. Oct. 26.

WIGGELL, ERNEST W., Tredegar, Photographer. Tredegar. Pet. Oct. 24. Ord. Oct. 24.

WINDLEY, WILLIAM, Oldham, Insurance Superintendent. Oldham. Pet. Oct. 27. Ord. Oct. 27.

WOLITSKY, J., Stepney, Woollen Merchant. High Court. Pet. Oct. 4. Ord. Oct. 26.

London Gazette.—FRIDAY, November 3.

ABBOTT, ERNEST R., Faversham, Butcher. Canterbury. Pet. Oct. 30. Ord. Oct. 30.

ANDERSON, WILLIAM D., Blackheath. Greenwich. Pet. Oct. 12. Ord. Oct. 31.

APPLEBY, WILFRED, Great Turnstile, Traveller. High Court. Pet. Sept. 16. Ord. Oct. 30.

BALDWIN, HENRY, Sheffield, Painter. Sheffield. Pet. Oct. 10. Ord. Oct. 31.

BARNES, SAMUEL E., Cleethorpes, Cinema Proprietor. Great Grimsby. Pet. Oct. 30. Ord. Oct. 30.

BARNES, THOMAS L., Derby, Fruiterer. Derby. Pet. Oct. 31. Ord. Oct. 31.

BATES, EDWARD H., Birmingham, Upholsterer. Birmingham. Pet. Nov. 1. Ord. Nov. 1.

BELL, EDWARD H., Muswell Hill. High Court. Pet. Oct. 31. Ord. Oct. 31.

BODINAR, JAMES, Mousehole, near Penzance, Blacksmith. Truro. Pet. Nov. 1. Ord. Nov. 1.

BOOCOCK, LESLIE, Bradford, Waste Dealer. Bradford. Pet. Oct. 20. Ord. Oct. 31.

BOORMAN, ALFRED, Smarden, Kent, Butcher. Canterbury. Pet. Oct. 31. Ord. Oct. 31.

BRACKWELL, MITCHELL, Nelson, Cotton Manufacturer. Burnley. Pet. Oct. 16. Ord. Oct. 28.

BROWN, SUSAN B. M., Reading, Wholesale and Retail Tobacconist. Reading. Pet. Oct. 30. Ord. Oct. 30.

CARROLL, JAMES H., the Elder, CARROLL, ERNEST, and CARROLL, JAMES H., the Younger, Manchester. Manufacturing Confectioners. Manchester. Pet. Oct. 31. Ord. Oct. 31.

CHILD, BEATRICE, Weymouth-st., W.1. High Court. Pet. Sept. 28. Ord. Oct. 31.

COHN, BERNHARD, and COHN, JULIUS, Leeds, Woollen Merchants. Leeds. Pet. Oct. 31. Ord. Oct. 31.

COLLEY, WILLIAM T., Bilston, Staffs, Fruiterer. Wolverhampton. Pet. Oct. 31. Ord. Oct. 31.

CRAGG, EDMUND J., Norton Disney, Lincs, Farmer. Nottingham. Pet. Oct. 16. Ord. Nov. 1.

DUCK, WILLIAM, East Lambrook, Somerset, Farmer. Yeovil. Pet. Oct. 28. Ord. Oct. 28.

EDWARDS, HENRY, and JACKSON, EDWARD T., Kennington-rd., Builders' Merchants. High Court. Pet. Sept. 29. Ord. Oct. 31.

EDMONDS, JAMES A., Ralph-st., Borough. High Court. Pet. Oct. 13. Ord. Oct. 30.

ELLWOOD, THOMAS W., Scargill, Yorks, Cattle Dealer. Stockton-on-Tees. Pet. Nov. 1. Ord. Nov. 1.

EMPSON, REGINALD C., Wellington-rd., St. John's Wood. High Court. Pet. Nov. 2, 1921. Oct. Oct. 31.

EXLEY, HARRY, Thurnscoe East, near Rotherham, Fruiterer. Sheffield. Pet. Oct. 30. Ord. Oct. 30.

FORD, WILLIAM, Redditch, Electrician. Birmingham. Pet. Aug. 17. Ord. Oct. 31.

FYNN, ELEANOR, Cardiff, Tobacconist. Cardiff. Pet. Oct. 28. Ord. Oct. 28.

GOLDMAN, WOOLF, Manchester, Draper. Manchester. Pet. Oct. 16. Ord. Oct. 30.

HANSON, ALBERT, Blackpool, Plumber. Blackpool. Pet. Oct. 30. Ord. Oct. 30.

HEATON, DANIEL, Sheffield, Baker. Sheffield. Pet. Oct. 30. Ord. Oct. 30.

HEYS, JOHN, Rawtenstall, Lancs, Motor Carriers. Blackburn. Pet. Oct. 30. Ord. Oct. 30.

HORTON, GEORGE, Cleethorpes, Tobacco Dealer and Refreshment Contractor. Great Grimsby. Pet. Sept. 20. Ord. Oct. 30.

JEAVONS, BRUCE C. V., Ryhill, near Barnsley, Smallware Dealer. Barnsley. Pet. Nov. 1. Ord. Nov. 1.

JONES, WILLIAM R., Sheffield, Publican. Sheffield. Pet. Nov. 1. Ord. Nov. 1.

LEVY, JACOB, Spitalfields, Market Salesman. High Court. Pet. Oct. 4. Ord. Nov. 1.

LIPSCHITZ, E., Houndsditch Hosiery Merchant. High Court. Pet. Oct. 2. Ord. Nov. 1.

MACER, FREDERICK, Barrow-on-Soar, Leicester, Cattle Dealer. Leicester. Pet. Oct 27. Ord. Oct. 27.

MASON, WILLIAM F., SUMNER, JAMES T., and TREMELLEN, ARTHUR C., Acton, Hosiery Manufacturers. Brentford. Pet. Oct. 30. Ord. Oct. 30.

MILL, JAMES, and MILL, DAVID L., Cricklewood, Agents and Merchants. High Court. Pet. Oct. 30. Ord. Oct. 30.

MILLER, ALASTAIR G. L. J., Ennismore-gdns., Motor Racing Car Driver. High Court. Pet. Sept. 6. Ord. Nov. 1.

MOORE, EDMUND S. D., Broughton, Lincs, Farmer. Nottingham. Pet. Oct. 30. Ord. Oct. 30.

MOORE, ERNEST J., Willenhall, Staffs, Draper. Wolverhampton. Pet. Oct. 20. Ord. Nov. 1.

MORDAUNT, JOSEPH R. E., Great Grimsby, Director of a Limited Company. Great Grimsby. Pet. Oct. 30. Ord. Oct. 30.

MORGAN, T., & SONS, Whitland, Millers. Haverfordwest. Pet. Oct. 31. Ord. Oct. 31.

MORRIS, FLORENCE, Rhyl, Ladies' Outfitter. Bangor. Pet. Nov. 1. Ord. Nov. 1.

O'LOGHLEN, WILLIAM J., Queen's Club-gdns., Kensington, W. High Court. Pet. Aug. 22. Ord. Nov. 1.

PARKES, PETER, Hucknall, Notts, China and Earthenware Dealer. Nottingham. Pet. Nov. 1. Ord. Nov. 1.

PHILLIPS, CHARLES, Barry, Glam., Butcher. Cardiff. Pet. Oct. 30. Ord. Oct. 30.

PINCHES, CONRAD H., Newman-st., W., Agent for Dental Supplies. High Court. Pet. Oct. 31. Ord. Oct. 31.

PORLEY, JOHN A., Copdock, Suffolk, Smallholder. Ipswich. Pet. Nov. 1. Ord. Nov. 1.

PORTER, HERBERT, Bardney, Lincoln, Smallholder. Lincoln. Pet. Oct. 30. Ord. Oct. 30.

PROUT, THOMAS H., Plympton, Devon, Butcher. Plymouth. Pet. Oct. 30. Ord. Oct. 30.

QUINN, MICHAEL P, Rochdale, Licensed Victualler, Rochdale. Pet. Oct. 11. Ord. Oct. 31.

ROBINSON, H. W., Farnborough, Corn and Forage Agent, Guildford. Pet. Aug. 5. Ord. Oct. 31.

ROOKE, MARY J., Eastbourne, Fancy Jeweller. Eastbourne. Pet. Nov. 1. Ord. Nov. 1.

RUCK, ANNIE, Walsall, Confectioner. Walsall. Pet. Oct. 31. Ord. Oct. 31.

SCRANTON, ELIZABETH, Manchester, Variety Agent. Manchester. Pet. Oct. 4. Ord. Nov. 1.

SINCLAIR, JOHN H., Withington, Manchester. Manchester. Pet. Aug. 16. Ord. Oct. 30.

SMITH, WILLIAM H., Tong, near Shifnal, Farmer. Shrewsbury. Pet. Oct. 31. Ord. Oct. 31.

TOMKINS, ELIZA, Wolverhampton. Wolverhampton. Pet. Oct. 16. Ord. Oct. 30.

TRIVERS, EDWARD J., Southampton, Taxi Driver. Southampton. Pet. Oct. 17. Ord. Nov. 1.

WHITE, CHARLES V., Kingston-upon-Hull, Traveller. Great Grimsby. Pet. Oct. 30. Ord. Oct. 30.

Amended Notice substituted for that published in the *London Gazette* of Oct. 27, 1922 :—

YELLON, EVAN J., West Kirby, Chester, Veterinary Surgeon. Birkenhead. Pet. Oct. 25. Ord. Oct. 25.